IOWA

Retail Sales and Use Tax Report

Sales of Quarter Ending
March 31, 1983

Compiled by
STATE OF IOWA
DEPARTMENT OF REVENUE
Research & Management Services Division
HOOVER STATE OFFICE BUILDING
DES MOINES
50319
Phone: (515) 281-5777

sales of tangible personal property, consisting of goods, wares, or merchandise, except as otherwise provided in this division, sold at retail in the state to consumers or users; a like rate of tax upon the gross receip … f gas, electr … rvice, incluc … any munic … , wa-ter, h … lic in its pr … vided in this … con-sume … gross receipts from all sales of tickets or admissions to places of amusement, fairs, and athletic events except those of elementary and secondary educational institutions; and a like rate of tax upon that part of private club membership fees or charges paid for the privilege of … c sports provided club m …

There is … percent upon the gross receipts derived from the operation of all forms of amusement devices and games of skill, games of chance, raffles and bingo games as defined in chapter 99B, … musement enterprises operated or … the state of Iowa, such tax to be coll … rator in the same manner as is prov … ion of taxes upon the gross receipts of tickets or admission as provided in this section.

15-005
CPE-39386

TABLE OF CONTENTS

Page

I. INTRODUCTION AND SUMMARY OF DATA I - XIII

- A. Introduction I - II
  - 1. Foreword I
  - 2. Glossary II
- B. Retail Sales Tax Summary III - IX
  - 1. Development of Retail Sales Tax III
  - 2. The Quarter in Review
    - a. The Quarter in Review Analysis 1982-1983 IV
    - b. Taxable Sales, Returns and Tax by County V - VI
    - c. Computed Tax by Population Group VII
    - d. Retail Sales Tax Collection by Computed Tax Due VIII
    - e. Gross-sales and Computed Tax by Size of Gross Sales IX
- C. Use Tax Summary X - XII
  - 1. Development of Use Taxes X
  - 2. The Quarter in Review
    - a. Retailers Use Tax by Business Group XI
    - b. Comparison of Use Taxes, 1982-1983 XI
    - c. Retailers Use Tax Collection Report XII
- D. Local Option Hotel/Motel Tax XIII

II. RETAIL SALES TAX STATISTICS 1 - 108

- A. Retail Sales Tax by County and Town 3 - 39
- B. Retail Sales Tax by County and Selected Cities by Business Class 40 - 100
- C. Retail Sales by Business Classification 101 - 108

III. USE TAX STATISTICS 109 - 120

- A. Motor Vehicle Use Tax by County 111
- B. Retailers Use Tax by Business Classification 112 - 118
- C. Consumers Use Tax by Business Classification 119
- D. Consumers Use Tax by County 120

FOREWORD

A Retail Sales and Use Tax Report is published for each of the four quarters ending March 31, June 30, September 30, and December 31, and one for the annual period covering sales made between April 1 of one year and March 31 of the following year.

The report utilizes the 1972 Standard Industrial Classification (S.I.C.) codes which classifies businesses according to their major business activity and is used for two presentations of sales tax data and for presentations of retailers use and consumers use tax data. Data in these presentations may be compared to other reports published since June, 1975; however, for prior periods, comparability of the data is limited.

The sales tax section of the report now consists of three presentations. The first subsection, the County and Town presentation, provides data for all towns in Iowa regardless of size for which the minimum number of returns were filed during the reported period. The Non-Permit category presents data for retailers not regularly engaged in selling at retail. The "other" category includes all rural filers and information for towns which did not satisfy the minimum requirement of 10 returns for a quarter or 40 returns for a year.

The second major sales tax presentation provides the number of businesses and computed tax by business group for each county and for selected cities. Breakdowns are provided for all cities over 2,500 population according to the 1970 federal census, for which 40 or more sales tax returns for a quarter or 160 or more returns for a year were received. In order to protect the confidentiality of the data, information for any business group with less than 5 returns for a quarter (20 returns for the annual report) is consolidated in the Miscellaneous group. Data for rural areas and towns not presented separately is provided in the Other column. The third presentation of sales tax data provides a breakdown of state sales tax according to the twelve business groups and over 90 business classes.

The use tax section, presents data for the three use taxes: Motor Vehicle Use, Retailers Use and Consumers Use. Motor Vehicle Use tax data is presented according to the county in which the vehicle is registered. Retailers Use tax data is presented by business group and class. Presentations are made of Consumer Use tax data by both county and business group.

The introductory section of this report continues with a list of relevant terms and their definitions. An account of the development of both the sales and use tax laws and a summary of the data for the period according to tax follows the Glossary. Included in this summary is a comparison of the current period to the same period last year and breakdowns by business group, population group, size of gross receipts and size of computed tax. The introductory section concludes with a section on the local option Hotel/Motel Tax in which a summary of the law and the tax collected is given.

GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	A. County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). B. County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group may be found in Section II-C, "Sales Tax by Business Classification".
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

DEVELOPMENT OF RETAIL SALES TAX

Effective March 1, 1983, a four percent tax is imposed on the gross receipts received from the retail sales of tangible personal property in Iowa and from receipts received for the performance of certain taxable services in this state. The amount of gross receipts is adjusted by the inclusion of the value of goods consumed which were purchased tax exempt less the deduction of any exempt sales.

The sales tax was first imposed in 1934 in Iowa for a three year period at the rate of two percent. As adopted, the tax was imposed only on the gross receipts received from: the sale of tangible personal property; the sale of gas, electricity, water, and communication services; and, the sales of admissions to places of amusement or athletic events.

Since 1934, the tax base has been revised to include gross receipts from: the sales of all forms of amusement devices and commercial amusement enterprises effective April 24, 1947; the renting of rooms by the same person, unless rented for a period of thirty-one or more consecutive days effective as of July 1, 1965; the performance of certain enumerated services as of October 1, 1967; the sale of newsprint and ink used in the printing of any newspapers as of January 1, 1970; and, the sales resulting from gambling, games of skill and raffles as of June 2, 1973.

Included in the exemptions which have been provided are: the sale of tangible personal property to be used as railroad rolling stock effective in 1971; the exemption in 1971 of the sale of used motor vehicles subject to registration; and the exemption of food, prescription drugs, and medical devices effective July 1, 1974. The First Session of the 66th General Assembly in 1975 extended the food and drug exemption to apply to sales of medically prescribed oxygen. In 1979 sales by cities and counties, except utility service, were exempted. Further information on allowable deductions is provided in the glossary on page II.

Sales tax rates have been adjusted several times since the enactment of the tax. The original rate of two percent was in effect from the date of enactment until June 30, 1955. Between July 1, 1955, and June 30, 1957, the tax rate was increased to two and one-half percent. The tax rate was again set at two percent effective July 1, 1957, and remained in effect until the enactment of three percent effective October 1, 1967. The three percent rate remained in effect until March 1, 1983, when the rate became four percent.

The Retail Sales Tax section continues on pages IV - IX with a review of data for the period including breakdowns of data by county, population group, business group, amounts of computed tax and a comparison of the present period to the same period last year.

THE QUARTER IN REVIEW

TAXABLE SALES BY BUSINESS GROUP
QUARTER ENDING MARCH 31, 1983

Because of the enactment of the four percent sales tax on March 1, 1983, two months of this quarter were taxed at 3% and one at 4%. As a result, March 1982 and March 1983 computed tax figures are not comparable. For this reason "taxable sales" are presented so that a more accurate comparison can be made.

Taxable sales during the first quarter of 1983 amounted to $3,238,384,178, an increase of 6.30 percent from the same quarter in 1982. The number of businesses filing returns increased from 92,853 to 95,361 or 2.70 percent during the same period.

Taxable Sales by Business Group

During the first quarter of 1983, the General Merchandise Group showed the largest increase in taxable sales with a 21.11 percent increase. The Home Furnishing Group followed with an 15.27 percent increase. The number of businesses showed an increase of 2.70 percent as compared with a decrease of -0.39 percent for the first quarter of 1982. Seven business groups reported an increase in the number of filers. The Speciality Retail and Services showed the largest increases with 6.10 percent and 5.56 percent respectively, while the Motor Vehicle (-3.76 percent) and Home Furnishings (-3.23 percent) Groups showed the largest decrease.

Business Group	# Bus. Mar. 82	# Bus. Mar. 83	% Change # Bus.	Taxable Sales Mar. 82	Taxable Sales Mar. 83	% Change Taxable Sales
Nonresidents	53	38	-28.30%	$ 3,851,334	$ 3,319,773	-13.80%
Utilities	2,136	2,235	4.63	671,947,727	688,814,507	2.51
Building Materials	2,870	2,790	- 2.79	124,431,603	141,081,312	13.38
General Merchandise	1,354	1,388	2.51	257,730,850	312,150,146	21.11
Food Dealers	2,324	2,337	0.56	156,333,407	173,945,478	11.27
Motor Vehicle	6,151	5,920	- 3.76	201,023,333	187,139,079	- 6.91
Apparel	2,403	2,375	- 1.17	90,910,422	100,760,663	10.84
Home Furnishings	3,031	2,933	- 3.22	97,301,072	112,161,718	15.27
Eating and Drinking	6,674	6,886	3.18	246,212,943	275,765,549	12.00
Specialty Retail	14,258	15,128	6.10	232,623,086	255,599,741	9.88
Services	24,007	25,341	5.56	325,622,794	347,197,937	6.63
Wholesale Goods	8,701	8,628	- 0.84	404,237,187	415,596,404	2.81
Miscellaneous	9,711	10,036	3.35	151,769,230	157,436,263	3.73
Late Filers	9,180	9,326	1.59	82,489,686	67,415,608	-18.27
TOTALS	92,853	95,361	2.70%	$3,046,484,674	$3,238,384,178	6.30%

NUMBER OF RETURNS FILED, TAXABLE RETAIL SALES, AND COMPUTED TAX BY COUNTY
QUARTER ENDING MARCH 31, 1983

Counties	Returns	Taxable Sales	Computed Tax(1)
Adair	363	$ 9,004,125	$ 293,102
Adams	200	4,147,738	134,627
Allamakee	539	12,717,105	414,701
Appanoose	547	12,404,859	399,460
Audubon	331	7,192,567	230,836
Benton	763	17,676,179	571,011
Black Hawk	3,213	155,658,297	4,955,834
Boone	769	21,137,487	672,994
Bremer	761	21,312,678	695,409
Buchanan	694	16,281,175	522,188
Buena Vista	792	25,301,153	816,190
Butler	639	12,090,892	390,748
Calhoun	509	11,233,415	358,970
Carroll	837	28,610,314	921,831
Cass	743	19,656,548	630,648
Cedar	678	13,596,574	438,522
Cerro Gordo	1,545	63,580,190	2,022,885
Cherokee	613	16.675,926	534,361
Chickasaw	509	12,654,113	409,545
Clarke	309	8,058,192	259,308
Clay	753	24,760,622	804,962
Clayton	759	14,720,714	478,824
Clinton	1,551	55,789,198	1,793,971
Crawford	663	16,378,172	533,491
Dallas	935	24,321,928	773,559
Davis	317	5,768,382	187,331
Decatur	308	5,191,018	166,591
Delaware	531	14,526,773	464,233
Des Moines	1,195	53,978,034	1,703,939
Dickinson	645	13,165,232	427,214
Dubuque	2,217	101,460,038	3,256,599
Emmet	466	11,685,752	381,345
Fayette	837	23,146,096	746,060
Floyd	663	16,974,413	540,770
Franklin	480	11,638,323	371,549
Fremont	328	6,690,611	214,617
Greene	448	11,249,592	363,229
Grundy	461	12,609,063	407,855
Guthrie	459	8,468,522	276,017
Hamilton	640	16.289,828	524,333
Hancock	462	11,615,545	371,383
Hardin	861	25,245,665	803,031
Harrison	521	11,376,239	367,505
Henry	605	18,264,654	601,400
Howard	393	9,658,130	311,996
Humboldt	442	11,534,375	373,051
Ida	344	9,499,610	304,871
Iowa	571	15,453,996	498,282
Jackson	748	16,107,985	521,630

(1) Not comparable to quarter ending March 31, 1982, due to one cent increase in sales tax on March 1, 1983.

Counties	Returns	Taxable Sales	Computed Tax
Jasper	1,081	$ 34,516,011	$ 1,104,992
Jefferson	558	15,183,127	483,694
Johnson	1,809	91,373,443	2,954,898
Jones	724	17,897,572	589,192
Keokuk	549	8,793,363	285,789
Kossuth	813	21,711,272	708,652
Lee	1,228	43,539,120	1,431,406
Linn	4,292	239,969,639	7,652,722
Louisa	320	7,146,028	233,089
Lucas	375	7,998,395	257,926
Lyon	436	8,870,289	291,476
Madison	399	7,036,464	227,888
Mahaska	777	23,244,352	736,342
Marion	852	24,368,104	789,210
Marshall	1,115	46,244,698	1,462,792
Mills	341	8,137,328	262,328
Mitchell	413	9,556,352	314,424
Monona	456	9,918,061	325,109
Monroe	294	6,451,213	207,228
Montgomery	484	13,757,238	439,247
Muscatine	1,106	44,407,408	1,420,209
O'Brien	698	16,279,167	524,572
Osceola	300	6,644,458	215,392
Page	682	18,788,441	602,705
Palo Alto	425	9,493,848	307,105
Plymouth	765	19,657,125	622,971
Pocahontas	491	10,742,613	348,755
Polk	7,946	533,006,701	16,972,996
Pottawattamie	1,849	79,762,383	2,575,639
Poweshiek	646	22,576,457	717,320
Ringgold	230	4,360,251	144,879
Sac	549	11,247,135	366,827
Scott	3,711	206,045,755	6,562,426
Shelby	576	14,264,373	463,573
Sioux	1,094	27,239,117	888,700
Story	1,764	73,337,151	2,337,020
Tama	662	16,453,017	527,138
Taylor	336	4,544,835	146,436
Union	458	13,193,849	421,531
Van Buren	361	3,387,330	110,466
Wapello	1,145	38,509,149	1,232,008
Warren	805	15,323,630	496,856
Washington	786	21,080,584	681,938
Wayne	352	4,585,714	149,678
Webster	1,390	59,340,068	1,884,689
Winnebago	485	11,087,407	361,103
Winneshiek	674	17,316,854	564,958
Woodbury	2,542	131,035,689	4,167,147
Worth	290	4,928,637	159,446
Wright	606	16,739,545	540,105
Nonresidents	38	3,319,773	102,340
Late Filers	9,326	67,415,608	2,021,860
TOTAL	95,361	$3,238,384,178	$103,640,000

COMPUTED TAX
BY POPULATION GROUP
QUARTER ENDING MARCH, 1983

POPULATION GROUP (CITIES AND TOWNS)	COMPUTED TAX	% OF TAX
50,000 AND OVER	$38,668,366	37.31%
25,000 TO 50,000	$13,806,907	13.32%
10,000 TO 25,000	$8,233,303	7.94%
5,000 TO 10,000	$13,244,483	12.78%
2,500 TO 5,000	$8,556,832	8.26%
1,000 TO 2,500	$9,070,275	8.75%
500 TO 1,000	$4,728,143	4.56%
TOWNS UNDER 500	$2,640,628	2.55%
NON-PERMIT	$80,305	.08%
RURAL	$4,508,418	4.35%
OTHERS	$102,340	.10%
TOTALS	$103,640,000	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

RETAIL SALES TAX COLLECTION
BY COMPUTED TAX DUE
QUARTER ENDING MARCH, 1983

SIZE OF TAX DUE	NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $ 24.99	28,868	32.40%	$132,997	.13%
25.00 - 49.99	6,937	7.78%	$249,199	.24%
50.00 - 99.99	8,074	9.06%	$584,634	.56%
100.00 - 149.99	4,959	5.56%	$609,106	.59%
150.00 - 199.99	3,561	4.00%	$617,135	.60%
200.00 - 249.99	2,868	3.22%	$641,213	.62%
250.00 - 499.99	9,651	10.83%	$3,499,423	3.38%
500.00 - 999.99	9,686	10.87%	$6,915,953	6.67%
1,000.00 - 1,499.99	4,501	5.05%	$5,501,544	5.31%
1,500.00 - 1,999.99	2,465	2.77%	$4,259,867	4.11%
2,000.00 - 2,499.99	1,491	1.67%	$3,320,366	3.20%
2,500.00 - 2,999.99	1,049	1.18%	$2,868,266	2.77%
3,000.00 - 3,999.99	1,376	1.54%	$4,744,417	4.58%
4,000.00 - 4,999.99	810	.91%	$3,621,695	3.49%
5,000.00 - 9,999.99	1,697	1.90%	$11,600,824	11.19%
10,000.00 - 24,999.99	831	.93%	$11,985,293	11.56%
25,000.00 - 49,999.99	168	.19%	$5,610,775	5.41%
50,000.00 - 99,999.99	55	.06%	$3,703,915	3.57%
100,000.00 & OVER	65	.07%	$33,173,178	32.01%
TOTALS	89,112	100.00%*	$103,640,000	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

GROSS SALES AND COMPUTED TAX
BY SIZE OF GROSS SALES
QUARTER ENDING MARCH, 1983

SIZE OF GROSS SALES	NO. OF BUS.**	% OF BUS.	GROSS SALES	% OF SALES	COMPUTED TAX	% OF TAX
$ 0 - $ 499	23,218	26.05%	$2,095,694	.03%	$115,921	.11%
500 - 999	5,187	5.82%	$3,798,399	.05%	$120,561	.12%
1,000 - 1,999	6,600	7.41%	$9,583,110	.13%	$295,032	.28%
2,000 - 2,999	4,393	4.93%	$10,832,151	.15%	$328,935	.32%
3,000 - 3,999	3,173	3.56%	$11,025,984	.15%	$326,310	.32%
4,000 - 4,999	2,486	2.79%	$11,123,581	.16%	$324,281	.31%
5,000 - 9,999	8,315	9.33%	$60,407,745	.84%	$1,729,144	1.65%
10,000 - 24,999	12,172	13.66%	$199,933,410	2.79%	$5,518,485	5.32%
25,000 - 49,999	8,125	9.12%	$288,367,912	4.02%	$7,202,963	6.95%
50,000 - 99,999	6,130	6.88%	$432,413,664	6.03%	$9,348,505	9.02%
100,000 - 249,999	5,081	5.70%	$796,329,742	11.10%	$14,240,781	13.74%
250,000 - 499,999	2,044	2.29%	$717,512,890	10.00%	$10,444,958	10.08%
500,000 - 999,999	1,195	1.34%	$832,269,771	11.60%	$9,223,484	8.90%
1,000,000 & OVER	993	1.11%	$3,799,423,661	52.95%	$44,440,120	42.88%
TOTALS	89,112	100.00%*	$7,175,117,714	100.00%*	$103,640,000	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING
** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

DEVELOPMENT OF USE TAX

Effective March 1, 1983, Iowa imposes a use tax at the rate of four percent on the purchase price of tangible personal property which is purchased for use in Iowa. The tax is also imposed on individuals using those services subject to the sales tax when such services are used in Iowa.

A use tax was first imposed in Iowa in 1937 in conjunction with the permanent adoption of the sales tax. Since its adoption, the development of the use tax has generally paralleled that of the sales tax both in terms of tax base and rates. Credits are provided, however, against the amount of use tax due in Iowa for any sales, use or occupational taxes paid to another state.

As presented on page XI, the Iowa use tax is collected under three complimentary use taxes; Retailers Use, Consumers Use, and Motor Vehicle Use. The Retailers Use tax is collected by registered retailers from the purchaser on the sale of all tangible property and taxable services. Retailers located outside of the state who maintain a place of business in Iowa are required to register with the Department and collect the tax on all sales made into Iowa.

Use tax liability which is not paid through a retailer remains the responsibility of the consumer. Purchasers of property on which the tax has not been paid are required to file a quarterly Consumers Use tax return in conjunction with payment of the tax.

A four percent excise is also imposed on the sale of new and used motor vehicles which are subject to registration. The tax is imposed on the taxable price which is the delivered price less cash discounts and the value of any property traded. Payment of the tax is made to either the county treasurer where the vehicle is registered or the Motor Vehicle Division of the Iowa Department of Transportation. Credits are also provided for sales or use taxes paid on motor vehicles to other states.

Pages XI - XII present a review of Retailers Use Tax data by business group and by size of computed tax. Computed tax figures for the quarter ending March 31, 1983, are not comparable to the quarter ending March 31, 1982, due to the one cent increase in use tax on March 1, 1983.

USE TAX
THE QUARTER IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending March 31, 1983

Business Group	No. of Returns	% of Returns	Computed(1) Tax	% of Tax
Utilities	103	1.39%	$ 609,412	5.99%
Building Materials	170	2.29	97,839	.96
General Merchandise	17	0.23	302,766	2.98
Food Dealers	25	0.34	3,391	.03
Motor Vehicle	119	1.60	85,992	.85
Apparel	58	0.78	32,604	.32
Home Furnishings	223	3.00	240,986	2.37
Eating and Drinking	16	0.22	8,135	.08
Specialty Retail	506	6.80	872,089	8.57
Services	1,029	13.84	1,198,318	11.78
Wholesale Goods	2,262	30.44	2,847,039	27.99
Miscellaneous	2,537	34.14	3,759,801	36.97
Late Filers	366	4.93	112,346	1.10
TOTAL	7,431	100.00%	$10,170,718	100.00%

COMPARISON OF USE TAXES FOR THE QUARTER ENDING
March 31, 1982 and 1983

Use Tax	March 1983	March 1982	% Change
Retailers			
Number of Returns	7,431	7,162	(1)
Computed Tax	$ 10,170,718	$ 10,173,543	(1)
Motor Vehicle*			
Number of Returns	117,353	117,958	(1)
Computed Tax	$ 12,656,033	$ 10,869,202	(1)
Consumers			
Number of Returns	4,881	4,717	(1)
Computed Tax	$ 3,489,684	$ 3,417,715	(1)

*Note: For reports after July 1, 1978, units reflect only taxable registrations. Previous reports contained both taxable and exempt

(1) Not comparable to quarter ending March 31, 1982, due to one cent increase in use tax on March 1, 1983.

RETAILERS USE TAX COLLECTION REPORT
BY COMPUTED TAX DUE
QUARTER ENDING MARCH, 1983

SIZE OF TAX DUE	NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $ 24.99	3,133	42.16%	$6,339-	.06%
25.00 - 49.99	409	5.50%	$14,669	.14%
50.00 - 99.99	488	6.57%	$35,482	.35%
100.00 - 149.99	336	4.52%	$41,639	.41%
150.00 - 199.99	229	3.08%	$39,356	.39%
200.00 - 249.99	243	3.27%	$54,165	.53%
250.00 - 499.99	641	8.63%	$230,609	2.27%
500.00 - 999.99	609	8.20%	$440,020	4.33%
1,000.00 - 1,499.99	332	4.47%	$405,069	3.98%
1,500.00 - 1,999.99	205	2.76%	$354,592	3.49%
2,000.00 - 2,499.99	145	1.95%	$323,972	3.19%
2,500.00 - 2,999.99	99	1.33%	$269,884	2.65%
3,000.00 - 3,999.99	128	1.72%	$443,475	4.36%
4,000.00 - 4,999.99	85	1.14%	$382,022	3.76%
5,000.00 - 9,999.99	186	2.50%	$1,303,395	12.82%
10,000.00 - 24,999.99	105	1.41%	$1,553,745	15.28%
25,000.00 - 49,999.99	32	.43%	$1,079,169	10.61%
50,000.00 - 99,999.99	11	.15%	$677,721	6.66%
100,000.00 & OVER	15	.20%	$2,528,071	24.86%
TOTALS	7,431	100.00%*	$10,170,718	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

LOCAL OPTION HOTEL/MOTEL TAX

As of March 31, 1983, the local option hotel/motel tax is currently imposed in seventeen cities and in one county in Iowa. Since the report for the quarter ending March 31, 1981, Davenport, Muscatine, and Waterloo have joined the other jurisdictions already imposing the hotel/motel tax. The tax is instituted, by voter approval, by the local jurisdictions and is collected and processed by the Department of Revenue in conjunction with the retail sales tax. While the tax rate may not exceed a rate of 7 percent, fourteen of the jurisdictions have elected to impose a 5 percent rate, two jurisdictions have imposed a 3 percent rate, and one jurisdiction has imposed a 4 percent rate.

The tax is imposed upon the gross receipts from the renting of sleeping rooms, apartments, or sleeping quarters in any hotel, motel, inn, public lodging house, rooming house, tourist court, or in any place where sleeping accommodations are furnished to transient guests. The rooms must be rented for less than 31 consecutive days and be located in the city or county which has authorized the tax. When the tax is imposed by a city, it applies only within the corporate boundaries of that city. When the tax is imposed by a county, it applies only outside the incorporated areas within that county.

The tax collected is certified by the State Treasurer who remits the tax to the local governments imposing the tax. For the quarter ending March 31, 1983, a total of $695,736.10 was certified collected from the following jurisdictions.

Jurisdiction	Tax Rate	Tax Collected(1)	Percentage Change March 82 March 83
Altoona	5%	$ 10,388.49	17.12
Ankeny	5%	6,168.76	-20.42
Cedar Rapids	5%	125,247.26	2.70
Clive	5%	14,856.81	-2.13
Council Bluffs	5%	41,011.70	33.0
Davenport	4% (2)	67,913.35	(3)
Des Moines	5%	182,193.19	-13.74
Dubuque	5%	57,183.09	13.87
Indianola	5%	526.35	-45.27
Johnston	5%	10,634.12	58.32
Muscatine	4%	18,681.98	-2.86
Polk County	5%	29,070.16	23.00
Sergeant Bluff	3%	683.69	-1.77
Sioux City	3%	38,314.85	20.98
Urbandale	5%	34,555.80	-5.13
Waterloo	5%	28,293.36	-7.23
West Des Moines	5%	28,349.00	63.74
Windsor Heights	5%	1,664.14	-16.49
TOTAL		695,736.10	(3)

(1) Tax collected represents tax (with adjustments), any tax collected from previous quarter along with penalty and interest.

(2) Rate increase - 3% to 4% Apirl 1, 1982.

(3) Not comparable to the previous years quarter.

RETAIL
SALES TAX

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENT	38	$3,319,773	$102,340	.10%
ADAIR COUNTY				
GREENFIELD*	132	$5,018,789	$161,934	.16%
ADAIR	51	$2,152,961	$70,490	.07%
STUART	31	$545,334	$17,981	.02%
BRIDGEWATER	19	$257,695	$8,522	.01%
FONTANELLE	38	$354,819	$11,831	.01%
ORIENT	20	$178,754	$6,147	.01%
NON-PERMIT	1	$1,095	$33	.00%
OTHER	71	$494,678	$16,164	.02%
* TOTAL COUNTY *	363	$9,004,125	$293,102	.28%
ADAMS COUNTY				
CORNING*	119	$3,645,914	$118,414	.11%
PRESCOTT	15	$104,193	$3,360	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	66	$397,631	$12,853	.01%
* TOTAL COUNTY *	200	$4,147,738	$134,627	.13%
ALLAMAKEE COUNTY				
WAUKON*	188	$5,392,627	$175,925	.17%
LANSING	70	$1,356,938	$44,158	.04%
POSTVILLE	96	$3,732,741	$122,073	.12%
NEW ALBIN	30	$699,782	$22,302	.02%
HARPERS FERRY	27	$135,235	$4,419	.00%
NON-PERMIT	2	$333	$11	.00%
OTHER	126	$1,399,449	$45,813	.04%
* TOTAL COUNTY *	539	$12,717,105	$414,701	.40%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	294	$10,611,065	$339,197	.33%
CINCINNATI	15	$59,639	$2,113	.00%
MORAVIA	42	$313,420	$10,678	.01%
MOULTON	39	$385,572	$12,759	.01%
MYSTIC	20	$71,868	$2,562	.00%
NON-PERMIT	1	$3,774	$113	.00%
OTHER	136	$959,521	$32,038	.03%
* TOTAL COUNTY *	547	$12,404,859	$399,460	.39%
AUDUBON COUNTY				
AUDUBON*	160	$5,833,662	$186,120	.18%
EXIRA	56	$553,887	$18,335	.02%
KIMBALLTON	26	$305,319	$10,046	.01%
NON-PERMIT	1	$11,300	$339	.00%
OTHER	88	$488,399	$15,996	.02%
* TOTAL COUNTY *	331	$7,192,567	$230,836	.22%
BENTON COUNTY				
BELLE PLAINE	116	$3,492,734	$110,965	.11%
VINTON*	208	$8,195,513	$265,158	.26%
BLAIRSTOWN	40	$1,003,023	$32,195	.03%
SHELLSBURG	28	$311,047	$10,337	.01%
VAN HORNE	31	$503,154	$15,774	.02%
ATKINS	36	$287,760	$10,421	.01%
GARRISON	20	$114,243	$3,734	.00%
KEYSTONE	36	$1,728,514	$55,049	.05%
MT AUBURN	13	$120,894	$3,988	.00%
NEWHALL	31	$564,122	$18,274	.02%
NORWAY	26	$547,234	$18,074	.02%
URBANA	27	$136,227	$4,616	.00%
WALFORD	12	$197,755	$6,480	.01%
NON-PERMIT	3	$859	$27	.00%
OTHER	136	$473,100	$15,919	.02%
* TOTAL COUNTY *	763	$17,676,179	$571,011	.55%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BLACK HAWK COUNTY				
WATERLOO*	1,865	$111,991,746	$3,537,861	3.41%
CEDAR FALLS	838	$36,175,128	$1,174,242	1.13%
EVANSDALE	91	$1,541,349	$51,344	.05%
HUDSON	63	$1,337,744	$43,523	.04%
LA PORTE CITY	109	$1,583,680	$51,182	.05%
DUNKERTON	37	$408,756	$13,358	.01%
JANESVILLE	12	$151,694	$5,181	.00%
GILBERTVILLE	31	$322,240	$10,848	.01%
RAYMOND	16	$230,555	$7,776	.01%
WASHBURN	23	$133,867	$4,438	.00%
NON-PERMIT	26	$102,929	$3,090	.00%
OTHER	102	$1,678,609	$52,991	.05%
* TOTAL COUNTY *	3,213	$155,658,297	$4,955,834	4.78%
BOONE COUNTY				
BOONE*	427	$16,500,531	$522,349	.50%
MADRID	81	$1,904,858	$59,816	.06%
OGDEN	82	$1,545,473	$51,425	.05%
BOXHOLM	17	$214,903	$7,038	.01%
PILOT MOUND	11	$51,716	$1,704	.00%
NON-PERMIT	2	$1,859	$56	.00%
OTHER	149	$918,147	$30,606	.03%
* TOTAL COUNTY *	769	$21,137,487	$672,994	.65%
BREMER COUNTY				
WAVERLY*	274	$13,454,797	$436,873	.42%
SUMNER	118	$3,037,611	$100,194	.10%
TRIPOLI	63	$1,119,656	$36,224	.03%
DENVER	63	$1,247,866	$41,344	.04%
JANESVILLE	24	$366,397	$11,855	.01%
READLYN	43	$725,129	$23,716	.02%
PLAINFIELD	21	$322,510	$10,875	.01%
NON-PERMIT	2	$2,416	$73	.00%
OTHER	153	$1,036,294	$34,255	.03%
* TOTAL COUNTY *	761	$21,312,676	$695,409	.67%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	258	$9,433,899	$299,866	.29%
JESUP	70	$1,991,345	$63,689	.06%
FAIRBANK	45	$870,196	$28,780	.03%
HAZLETON	35	$572,465	$17,969	.02%
LAMONT	26	$241,516	$7,995	.01%
WINTHROP	47	$761,649	$24,613	.02%
AURORA	15	$163,331	$5,661	.01%
BRANDON	23	$149,019	$5,104	.00%
QUASQUETON	13	$102,587	$3,429	.00%
ROWLEY	18	$215,618	$7,245	.01%
NON-PERMIT	3	$5,273	$158	.00%
OTHER	141	$1,774,277	$57,679	.06%
* TOTAL COUNTY *	694	$16,281,175	$522,188	.50%
BUENA VISTA COUNTY				
STORM LAKE*	379	$16,439,182	$590,919	.57%
ALTA	75	$1,845,179	$61,139	.06%
ALBERT CITY	46	$882,374	$29,455	.03%
MARATHON	18	$337,111	$10,590	.01%
NEWELL	55	$1,077,260	$35,887	.03%
SIOUX RAPIDS	64	$1,373,814	$44,129	.04%
LAKESIDE	12	$148,713	$4,890	.00%
REMBRANDT	18	$118,411	$4,000	.00%
LINN GROVE	16	$63,610	$2,053	.00%
NON-PERMIT	3	$1,118	$34	.00%
OTHER	106	$1,014,381	$33,094	.03%
* TOTAL COUNTY *	792	$25,301,153	$816,190	.79%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUTLER COUNTY				
CLARKSVILLE	60	$900,506	$26,632	.03%
GREENE	80	$1,687,028	$55,219	.05%
PARKERSBURG	92	$2,017,741	$64,782	.06%
SHELL ROCK	53	$660,844	$21,561	.02%
ALLISON*	67	$2,975,946	$97,224	.09%
APLINGTON	51	$1,578,754	$49,615	.05%
DUMONT	41	$790,190	$25,891	.02%
NEW HARTFORD	30	$290,335	$9,344	.01%
AREDALE	11	$89,293	$2,858	.00%
BRISTOW	17	$87,012	$2,795	.00%
NON-PERMIT	5	$17,169	$518	.00%
OTHER	132	$996,054	$32,109	.03%
* TOTAL COUNTY *	639	$12,090,892	$390,748	.38%
CALHOUN COUNTY				
LAKE CITY	101	$2,687,658	$85,997	.08%
MANSON	90	$2,358,283	$76,649	.07%
ROCKWELL CITY*	115	$3,026,159	$97,408	.09%
LOHRVILLE	37	$225,509	$7,419	.01%
POMEROY	44	$834,474	$26,860	.03%
FARNHAMVILLE	27	$1,604,936	$49,482	.05%
NON-PERMIT	1	$6,100	$184	.00%
OTHER	94	$457,296	$14,971	.01%
* TOTAL COUNTY *	509	$11,233,415	$358,970	.35%
CARROLL COUNTY				
CARROLL*	389	$19,776,032	$631,026	.61%
COON RAPIDS	72	$1,892,338	$62,420	.06%
MANNING	86	$2,035,054	$66,628	.06%
BREDA	40	$663,187	$21,783	.02%
GLIDDEN	54	$1,493,982	$49,987	.05%
ARCADIA	24	$472,833	$15,627	.02%
DEDHAM	18	$264,996	$9,000	.01%
HALBUR	16	$573,833	$16,524	.02%
TEMPLETON	25	$297,594	$9,908	.01%
NON-PERMIT	4	$25,290	$756	.00%
OTHER	109	$1,115,259	$36,172	.03%
* TOTAL COUNTY *	837	$28,610,314	$921,831	.89%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CASS COUNTY				
ATLANTIC*	363	$14,816,195	$472,163	.46%
ANITA	73	$956,750	$31,736	.03%
GRISWOLD	81	$1,266,549	$41,066	.04%
LEWIS	29	$327,335	$10,502	.01%
CUMBERLAND	26	$245,105	$8,145	.01%
MARNE	12	$60,162	$2,035	.00%
MASSENA	42	$867,399	$28,212	.03%
WIOTA	11	$85,151	$2,897	.00%
NON-PERMIT	1	$224	$7	.00%
OTHER	105	$1,031,678	$33,885	.03%
* TOTAL COUNTY *	743	$19,656,548	$630,648	.61%
CEDAR COUNTY				
TIPTON*	130	$5,610,720	$180,851	.17%
DURANT	73	$1,926,569	$61,285	.06%
MECHANICSVILLE	33	$514,373	$16,218	.02%
WEST BRANCH	86	$983,943	$32,716	.03%
CLARENCE	55	$816,361	$26,080	.03%
LOWDEN	49	$1,058,186	$34,498	.03%
STANWOOD	42	$694,197	$22,161	.02%
BENNETT	33	$514,733	$16,347	.02%
NON-PERMIT	1	$12,093	$363	.00%
OTHER	126	$1,465,399	$48,003	.05%
* TOTAL COUNTY *	678	$13,596,574	$438,522	.42%
CERRO GORDO COUNTY				
MASON CITY*	959	$51,180,477	$1,621,223	1.56%
CLEAR LAKE	287	$9,374,961	$302,073	.29%
VENTURA	22	$189,315	$6,399	.01%
ROCKWELL	45	$430,336	$13,923	.01%
DOUGHERTY	13	$69,352	$2,178	.00%
MESERVEY	22	$182,154	$5,844	.01%
PLYMOUTH	11	$213,137	$7,048	.01%
SWALEDALE	17	$114,801	$3,799	.00%
THORNTON	27	$307,551	$10,059	.01%
NON-PERMIT	14	$59,784	$1,796	.00%
OTHER	128	$1,458,322	$48,543	.05%
* TOTAL COUNTY *	1,545	$63,580,190	$2,022,885	1.95%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CHEROKEE COUNTY				
CHEROKEE*	301	$12,953,211	$412,209	.40%
MARCUS	76	$1,416,842	$46,672	.05%
AURELIA	63	$658,579	$21,992	.02%
CLEGHORN	12	$157,866	$5,196	.01%
MERIDEN	13	$122,967	$3,990	.00%
QUIMBY	26	$631,421	$19,996	.02%
WASHTA	18	$63,712	$2,127	.00%
NON-PERMIT	2	$28,700	$861	.00%
OTHER	102	$642,608	$21,318	.02%
* TOTAL COUNTY *	613	$16,675,926	$534,361	.52%
CHICKASAW COUNTY				
NEW HAMPTON*	185	$7,513,337	$241,039	.23%
NASHUA	74	$1,542,965	$49,516	.05%
FREDERICKSBURG	53	$979,444	$32,376	.03%
LAWLER	32	$868,290	$28,091	.03%
ALTA VISTA	19	$324,578	$10,883	.01%
IONIA	18	$203,386	$6,697	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	128	$1,222,111	$40,943	.04%
* TOTAL COUNTY *	509	$12,654,113	$409,545	.40%
CLARKE COUNTY				
OSCEOLA*	215	$7,131,333	$229,062	.22%
MURRAY	29	$268,925	$8,549	.01%
WOODBURN	12	$44,268	$1,524	.00%
NON-PERMIT	1	$164	$5	.00%
OTHER	52	$613,502	$20,168	.02%
* TOTAL COUNTY *	309	$8,058,192	$259,308	.25%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLAY COUNTY				
SPENCER*	504	$21,833,217	$704,221	.68%
EVERLY	41	$1,148,288	$37,612	.04%
PETERSON	36	$483,369	$16,286	.02%
DICKENS	13	$141,842	$4,598	.00%
FOSTORIA	13	$158,109	$5,268	.01%
ROYAL	26	$233,477	$7,764	.01%
WEBB	17	$160,880	$5,176	.00%
NON-PERMIT	7	$9,704	$293	.00%
OTHER	96	$591,736	$19,744	.02%
* TOTAL COUNTY *	753	$24,760,622	$804,962	.78%
CLAYTON COUNTY				
ELKADER*	113	$4,407,994	$143,087	.14%
GUTTENBERG	98	$1,953,287	$64,376	.06%
MONONA	75	$1,593,513	$51,826	.05%
STRAWBERRY PT	69	$1,354,392	$44,241	.04%
EDGEWOOD	41	$975,452	$31,599	.03%
GARNAVILLO	46	$555,594	$17,977	.02%
MARQUETTE	18	$148,101	$4,354	.00%
MCGREGOR	71	$714,628	$24,207	.02%
FARMERSBURG	18	$168,164	$5,531	.01%
LUANA	19	$224,221	$7,258	.01%
VOLGA CITY	19	$150,585	$5,095	.00%
NON-PERMIT	5	$20,016	$600	.00%
OTHER	167	$2,454,767	$78,173	.08%
* TOTAL COUNTY *	759	$14,720,714	$478,824	.46%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLINTON COUNTY				
CLINTON*	860	$43,174,877	$1,383,613	1.34%
DE WITT	186	$6,952,008	$224,067	.22%
CAMANCHE	83	$960,963	$31,985	.03%
DELMAR	14	$98,351	$3,203	.00%
GRAND MOUND	34	$166,162	$5,575	.01%
LOST NATION	47	$503,158	$16,503	.02%
WHEATLAND	41	$841,371	$27,102	.03%
CALAMUS	19	$359,305	$12,112	.01%
CHARLOTTE	17	$348,514	$11,114	.01%
GOOSE LAKE	10	$55,247	$1,812	.00%
LOW MOOR	22	$248,007	$7,912	.01%
WELTON	10	$98,442	$3,288	.00%
NON-PERMIT	11	$53,764	$1,614	.00%
OTHER	197	$1,979,009	$64,071	.06%
* TOTAL COUNTY *	1,551	$55,789,198	$1,793,971	1.73%
CRAWFORD COUNTY				
DENISON*	287	$11,526,560	$375,595	.36%
CHARTER OAK	40	$895,752	$27,627	.03%
DOW CITY	28	$217,720	$7,154	.01%
MANILLA	42	$805,742	$26,662	.03%
SCHLESWIG	59	$837,592	$27,971	.03%
VAIL	23	$143,699	$4,974	.00%
KIRON	24	$313,390	$10,346	.01%
RICKETTS	14	$99,849	$3,400	.00%
WESTSIDE	29	$413,487	$13,204	.01%
NON-PERMIT	6	$68,217	$2,046	.00%
OTHER	111	$1,056,164	$34,510	.03%
* TOTAL COUNTY *	663	$16,378,172	$533,491	.51%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DALLAS COUNTY				
PERRY	267	$9,988,253	$319,054	.31%
ADEL*	125	$6,086,940	$190,223	.18%
DALLAS CENTER	58	$703,073	$23,010	.02%
DEXTER	28	$627,146	$21,080	.02%
REDFIELD	44	$292,652	$9,494	.01%
WAUKEE	57	$1,690,770	$55,636	.05%
WOODWARD	39	$1,129,196	$36,110	.03%
BOUTON	12	$32,862	$1,037	.00%
DE SOTO	23	$185,072	$6,207	.01%
GRANGER	32	$663,430	$21,551	.02%
LINDEN	14	$63,466	$2,096	.00%
MINBURN	18	$161,480	$5,390	.01%
VAN METER	20	$282,096	$8,580	.01%
NON-PERMIT	6	$25,974	$780	.00%
OTHER	192	$2,389,516	$73,311	.07%
* TOTAL COUNTY *	935	$24,321,928	$773,559	.75%
DAVIS COUNTY				
BLOOMFIELD*	155	$4,602,052	$149,529	.14%
DRAKESVILLE	15	$45,589	$1,505	.00%
PULASKI	13	$237,516	$7,403	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	134	$883,223	$28,894	.03%
* TOTAL COUNTY *	317	$5,768,382	$187,331	.18%
DECATUR COUNTY				
LAMONI	82	$1,793,687	$58,224	.06%
LEON*	102	$2,745,349	$86,993	.08%
DAVIS CITY	10	$40,175	$1,292	.00%
DECATUR CITY	13	$143,034	$4,822	.00%
GARDEN GROVE	10	$41,463	$1,318	.00%
GRAND RIVER	13	$74,325	$2,446	.00%
WELDON	14	$79,731	$2,471	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	64	$273,254	$9,025	.01%
* TOTAL COUNTY *	308	$5,191,018	$166,591	.16%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DELAWARE COUNTY				
MANCHESTER*	219	$10,062,234	$317,970	.31%
EARLVILLE	42	$665,845	$20,975	.02%
HOPKINTON	34	$839,159	$26,684	.03%
COLESBURG	22	$319,083	$10,324	.01%
DELHI	25	$458,532	$15,312	.01%
GREELEY	12	$218,802	$7,298	.01%
RYAN	20	$158,132	$5,249	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	157	$1,804,966	$60,421	.06%
* TOTAL COUNTY *	531	$14,526,773	$464,233	.45%
DES MOINES COUNTY				
BURLINGTON*	758	$42,203,892	$1,329,021	1.28%
MEDIAPOLIS	85	$2,008,498	$65,757	.06%
WEST BURLINGTON	147	$7,485,502	$234,912	.23%
DANVILLE	32	$794,971	$25,769	.02%
MIDDLETOWN	10	$32,823	$1,070	.00%
NON-PERMIT	11	$50,404	$1,513	.00%
OTHER	152	$1,401,944	$45,897	.04%
* TOTAL COUNTY *	1,195	$53,978,034	$1,703,939	1.64%
DICKINSON COUNTY				
MILFORD	108	$2,008,741	$66,475	.06%
SPIRIT LAKE*	193	$6,897,380	$220,546	.21%
ARNOLDS PARK	79	$864,741	$28,444	.03%
LAKE PARK	60	$1,129,866	$37,178	.04%
OKOBOJI	34	$890,419	$29,940	.03%
SUPERIOR	11	$308,631	$9,695	.01%
TERRIL	21	$261,066	$8,531	.01%
NON-PERMIT	4	$5,098	$155	.00%
OTHER	135	$799,290	$26,250	.03%
* TOTAL COUNTY *	645	$13,165,232	$427,214	.41%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DUBUQUE COUNTY				
DUBUQUE*	1,532	$84,337,180	$2,698,767	2.60%
CASCADE	85	$2,517,990	$81,255	.08%
DYERSVILLE	163	$7,500,847	$241,938	.23%
EPWORTH	29	$532,028	$17,201	.02%
FARLEY	42	$867,009	$28,827	.03%
BERNARD	19	$169,645	$5,759	.01%
HOLY CROSS	19	$353,677	$11,533	.01%
LUXEMBURG	14	$118,629	$4,108	.00%
NEW VIENNA	23	$514,429	$17,225	.02%
PEOSTA	13	$290,720	$8,945	.01%
WORTHINGTON	25	$210,377	$7,020	.01%
NON-PERMIT	23	$117,509	$3,529	.00%
OTHER	230	$3,929,998	$130,492	.13%
* TOTAL COUNTY *	2,217	$101,[illegible]0,038	$3,256,599	3.14%
EMMET COUNTY				
ESTHERVILLE*	262	$9,298,279	$303,984	.29%
ARMSTRONG	70	$1,331,534	$42,326	.04%
RINGSTED	26	$473,924	$15,273	.01%
WALLINGFORD	21	$111,099	$3,847	.00%
NON-PERMIT	2	$2,340	$70	.00%
OTHER	85	$468,576	$15,843	.02%
* TOTAL COUNTY *	466	$11,685,752	$381,345	.37%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FAYETTE COUNTY				
OELWEIN	282	$10,948,999	$349,046	.34%
FAYETTE	58	$748,354	$25,763	.02%
WEST UNION*	134	$4,781,640	$155,051	.15%
ARLINGTON	22	$486,109	$16,032	.02%
CLERMONT	27	$1,165,149	$37,869	.04%
ELGIN	40	$789,496	$25,605	.02%
HAWKEYE	26	$467,084	$15,430	.01%
MAYNARD	24	$704,759	$22,038	.02%
ST LUCAS	14	$210,836	$7,130	.01%
WADENA	13	$61,468	$2,076	.00%
WAUCOMA	14	$222,693	$7,422	.01%
WESTGATE	14	$74,173	$2,467	.00%
NON-PERMIT	3	$5,705	$171	.00%
OTHER	166	$2,479,631	$79,740	.08%
* TOTAL COUNTY *	837	$23,146,096	$746,060	.72%
FLOYD COUNTY				
CHARLES CITY*	332	$13,306,408	$420,964	.41%
NORA SPRINGS	64	$961,578	$30,724	.03%
ROCKFORD	53	$618,467	$20,423	.02%
FLOYD	16	$343,911	$12,012	.01%
MARBLE ROCK	30	$295,397	$9,823	.01%
RUDD	24	$252,253	$8,330	.01%
NON-PERMIT	2	$1,024	$30	.00%
OTHER	142	$1,195,375	$38,464	.04%
* TOTAL COUNTY *	663	$16,974,413	$540,770	.52%
FRANKLIN COUNTY				
HAMPTON*	232	$7,958,224	$254,044	.25%
SHEFFIELD	57	$1,215,518	$38,369	.04%
ALEXANDER	12	$121,479	$3,958	.00%
COULTER	21	$200,546	$7,077	.01%
GENEVA	11	$108,830	$3,615	.00%
LATIMER	35	$535,157	$17,196	.02%
NON-PERMIT	2	$3,172	$95	.00%
OTHER	110	$1,495,397	$47,195	.05%
* TOTAL COUNTY *	480	$11,638,323	$371,549	.36%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FREMONT COUNTY				
HAMBURG	70	$2,060,508	$66,429	.06%
SIDNEY*	60	$1,009,313	$32,790	.03%
TABOR	53	$533,741	$17,649	.02%
FARRAGUT	19	$308,769	$9,869	.01%
RANDOLPH	12	$76,710	$2,513	.00%
RIVERTON	15	$146,948	$4,930	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	99	$2,554,622	$80,437	.08%
* TOTAL COUNTY *	328	$6,690,611	$214,617	.21%
GREENE COUNTY				
JEFFERSON*	215	$8,140,348	$261,853	.25%
CHURDAN	33	$241,697	$8,056	.01%
GRAND JCT	55	$1,024,900	$33,292	.03%
SCRANTON	35	$557,220	$18,643	.02%
PATON	28	$564,721	$18,089	.02%
RIPPEY	18	$146,050	$4,741	.00%
NON-PERMIT	2	$9,062	$272	.00%
OTHER	62	$565,594	$18,283	.02%
* TOTAL COUNTY *	448	$11,249,592	$363,229	.35%
GRUNDY COUNTY				
GRUNDY CENTER*	128	$5,731,690	$185,904	.18%
REINBECK	77	$1,939,358	$60,764	.06%
CONRAD	56	$1,170,109	$39,296	.04%
DIKE	37	$1,406,710	$45,306	.04%
WELLSBURG	43	$1,254,741	$40,218	.04%
BEAMAN	13	$405,128	$13,047	.01%
HOLLAND	17	$178,203	$5,902	.01%
NON-PERMIT	2	$2,055	$62	.00%
OTHER	86	$521,069	$17,356	.02%
* TOTAL COUNTY *	461	$12,609,063	$407,855	.39%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	121	$3,457,864	$113,154	.11%
PANORA	67	$1,187,423	$38,997	.04%
STUART	64	$1,463,352	$47,541	.05%
BAYARD	33	$504,483	$16,632	.02%
CASEY	27	$296,262	$9,904	.01%
BAGLEY	23	$589,168	$18,790	.02%
JAMAICA	10	$63,377	$2,187	.00%
MENLO	19	$214,959	$7,038	.01%
YALE	15	$204,255	$6,263	.01%
NON-PERMIT	5	$1,353	$41	.00%
OTHER	75	$484,826	$15,470	.01%
* TOTAL COUNTY *	459	$8,468,522	$276,017	.27%
HAMILTON COUNTY				
WEBSTER CITY*	315	$9,578,425	$310,873	.30%
JEWELL	60	$2,271,591	$70,994	.07%
STRATFORD	44	$777,592	$25,634	.02%
WILLIAMS	33	$772,270	$25,460	.02%
BLAIRSBURG	15	$210,187	$6,895	.01%
ELLSWORTH	22	$556,016	$17,194	.02%
KAMRAR	18	$188,912	$5,915	.01%
RANDALL	11	$67,555	$2,211	.00%
STANHOPE	20	$309,398	$9,852	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	102	$1,557,882	$49,305	.05%
* TOTAL COUNTY *	640	$16,289,828	$524,333	.51%
HANCOCK COUNTY				
BRITT	115	$3,776,477	$119,060	.11%
GARNER*	106	$4,540,616	$145,300	.14%
KANAWHA	40	$1,235,264	$40,095	.04%
KLEMME	31	$456,162	$14,300	.01%
CORWITH	24	$350,849	$11,103	.01%
GOODELL	13	$70,546	$2,250	.00%
WODEN	19	$175,628	$5,970	.01%
FOREST CITY	11	$70,927	$2,433	.00%
NON-PERMIT	2	$1,646	$49	.00%
OTHER	101	$937,430	$30,823	.03%
* TOTAL COUNTY *	462	$11,615,545	$371,383	.36%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HARDIN COUNTY				
IOWA FALLS	277	$11,865,400	$376,126	.36%
ACKLEY	87	$1,605,006	$52,912	.05%
ELDORA*	151	$3,917,954	$122,897	.12%
ALDEN	42	$987,081	$32,564	.03%
HUBBARD	51	$1,513,495	$48,670	.05%
RADCLIFFE	30	$491,455	$15,734	.02%
STEAMBOAT ROCK	19	$399,954	$12,945	.01%
UNION	33	$741,967	$24,016	.02%
NON-PERMIT	4	$11,589	$348	.00%
OTHER	167	$3,711,764	$116,819	.11%
* TOTAL COUNTY *	861	$25,245,665	$803,031	.77%
HARRISON COUNTY				
DUNLAP	64	$1,635,792	$52,589	.05%
LOGAN*	73	$1,469,946	$47,814	.05%
MISSOURI VALLEY	134	$4,648,220	$148,616	.14%
WOODBINE	63	$1,181,724	$38,824	.04%
MONDAMIN	27	$386,982	$12,152	.01%
PERSIA	19	$103,538	$3,462	.00%
PISGAH	25	$149,172	$4,907	.00%
NON-PERMIT	1	$20,535	$616	.00%
OTHER	115	$1,780,330	$58,525	.06%
* TOTAL COUNTY *	521	$11,376,239	$367,505	.35%
HENRY COUNTY				
MT PLEASANT*	255	$12,667,329	$414,855	.40%
NEW LONDON	68	$1,056,201	$35,256	.03%
WAYLAND	35	$632,372	$21,286	.02%
WINFIELD	62	$1,452,597	$47,992	.05%
OLDS	18	$271,162	$8,878	.01%
SALEM	19	$105,720	$3,718	.00%
NON-PERMIT	3	$3,762	$114	.00%
OTHER	145	$2,075,511	$69,301	.07%
* TOTAL COUNTY *	605	$18,264,654	$601,400	.58%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1983

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOWARD	COUNTY				
CRESCO*		175	$7,139,183	$230,170	.22%
ELMA		35	$442,196	$13,908	.01%
LIME SPRINGS		32	$603,514	$19,946	.02%
RICEVILLE		19	$263,733	$8,909	.01%
CHESTER		19	$128,426	$4,297	.00%
PROTIVIN		23	$603,747	$19,033	.02%
NON-PERMIT		3	$5,512	$166	.00%
OTHER		87	$471,819	$15,567	.02%
* TOTAL COUNTY *		393	$9,658,130	$311,996	.30%
HUMBOLDT	COUNTY				
HUMBOLDT		204	$9,107,213	$291,731	.28%
DAKOTA CITY*		30	$254,094	$8,365	.01%
GILMORE CITY		15	$99,901	$3,291	.00%
LIVERMORE		28	$409,040	$13,700	.01%
BODE		20	$329,317	$10,775	.01%
RENWICK		24	$505,890	$18,361	.02%
THOR		11	$165,517	$5,464	.01%
NON-PERMIT		3	$7,133	$215	.00%
OTHER		107	$656,270	$21,149	.02%
* TOTAL COUNTY *		442	$11,534,375	$373,051	.36%
IDA	COUNTY				
HOLSTEIN		81	$1,789,977	$56,646	.05%
IDA GROVE*		141	$6,323,946	$202,986	.20%
BATTLE CREEK		40	$644,357	$21,223	.02%
ARTHUR		13	$159,623	$5,054	.00%
GALVA		22	$195,428	$6,321	.01%
NON-PERMIT		0	$0	$0	.00%
OTHER		47	$386,279	$12,641	.01%
* TOTAL COUNTY *		344	$9,499,610	$304,871	.29%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
IOWA COUNTY				
MARENGO*	115	$4,235,076	$134,245	.13%
NORTH ENGLISH	51	$1,185,306	$37,476	.04%
WILLIAMSBURG	102	$3,842,427	$122,941	.12%
VICTOR	55	$995,744	$33,606	.03%
LADORA	13	$17,092	$550	.00%
MILLERSBURG	13	$161,482	$5,383	.01%
NON-PERMIT	3	$8,799	$263	.00%
OTHER	219	$5,008,070	$163,818	.16%
* TOTAL COUNTY *	571	$15,453,996	$498,282	.48%
JACKSON COUNTY				
MAQUOKETA*	292	$8,993,734	$289,556	.28%
BELLEVUE	116	$2,414,267	$78,901	.08%
PRESTON	53	$1,507,068	$48,440	.05%
SABULA	32	$381,189	$12,309	.01%
ANDREW	13	$213,425	$7,834	.01%
BALDWIN	13	$62,201	$2,111	.00%
LA MOTTE	22	$369,494	$11,732	.01%
MILES	23	$652,866	$21,124	.02%
SPRINGBROOK	10	$91,359	$3,068	.00%
NON-PERMIT	2	$1,330	$40	.00%
OTHER	172	$1,421,052	$46,515	.04%
* TOTAL COUNTY *	748	$16,107,985	$521,630	.50%
JASPER COUNTY				
NEWTON*	512	$21,297,636	$682,680	.66%
COLFAX	79	$5,620,270	$172,606	.17%
MONROE	63	$1,189,572	$40,537	.04%
BAXTER	41	$650,517	$21,368	.02%
KELLOGG	32	$505,024	$16,153	.02%
PRAIRIE CITY	47	$1,225,481	$40,471	.04%
LYNNVILLE	28	$325,915	$10,843	.01%
MINGO	17	$107,635	$3,480	.00%
SULLY	38	$1,718,326	$56,445	.05%
NON-PERMIT	5	$2,524	$75	.00%
OTHER	219	$1,873,111	$60,337	.06%
* TOTAL COUNTY *	1,081	$34,516,011	$1,104,992	1.07%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JEFFERSON COUNTY				
FAIRFIELD*	367	$13,669,187	$433,582	.42%
BATAVIA	25	$133,727	$4,805	.00%
LIBERTYVILLE	16	$264,353	$8,338	.01%
LOCKRIDGE	13	$126,862	$4,276	.00%
PACKWOOD	19	$172,274	$5,962	.01%
NON-PERMIT	5	$29,540	$886	.00%
OTHER	113	$787,184	$25,845	.02%
* TOTAL COUNTY *	558	$15,183,127	$483,694	.47%
JOHNSON COUNTY				
IOWA CITY*	1,072	$69,505,796	$2,245,189	2.17%
CORALVILLE	231	$13,570,260	$435,408	.42%
LONE TREE	41	$438,893	$14,885	.01%
OXFORD	30	$298,259	$9,919	.01%
SOLON	55	$772,864	$26,256	.03%
HILLS	19	$474,876	$15,732	.02%
NORTH LIBERTY	38	$850,796	$27,491	.03%
SWISHER	28	$463,624	$15,666	.02%
NON-PERMIT	12	$64,241	$1,929	.00%
OTHER	283	$4,933,234	$162,423	.16%
* TOTAL COUNTY *	1,809	$91,373,443	$2,954,898	2.85%
JONES COUNTY				
ANAMOSA*	153	$7,462,208	$252,327	.24%
MONTICELLO	205	$6,445,846	$207,513	.20%
OLIN	44	$912,630	$28,621	.03%
OXFORD JCT	37	$301,518	$9,579	.01%
WYOMING	40	$696,607	$22,660	.02%
ONSLOW	16	$159,019	$4,995	.00%
NON-PERMIT	1	$540	$16	.00%
OTHER	228	$1,919,204	$63,481	.06%
* TOTAL COUNTY *	724	$17,897,572	$589,192	.57%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
KEOKUK COUNTY				
KEOTA	64	$679,507	$22,447	.02%
SIGOURNEY*	124	$3,590,550	$113,947	.11%
DELTA	17	$72,853	$2,437	.00%
HEDRICK	41	$361,344	$12,245	.01%
RICHLAND	33	$872,127	$28,642	.03%
WHAT CHEER	48	$356,072	$12,006	.01%
GIBSON	10	$145,218	$4,782	.00%
HARPER	10	$211,678	$6,752	.01%
KESWICK	20	$493,273	$16,044	.02%
OLLIE	15	$113,862	$4,284	.00%
SOUTH ENGLISH	16	$140,745	$5,057	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	151	$1,754,134	$57,146	.06%
* TOTAL COUNTY *	549	$8,793,363	$285,789	.28%
KOSSUTH COUNTY				
ALGONA*	321	$13,844,656	$452,795	.44%
BANCROFT	48	$1,647,514	$53,963	.05%
BURT	24	$196,447	$6,343	.01%
LU VERNE	20	$116,408	$3,769	.00%
SWEA CITY	48	$791,902	$25,308	.02%
TITONKA	40	$1,198,399	$38,339	.04%
WESLEY	29	$936,488	$30,775	.03%
WHITTEMORE	37	$733,494	$24,660	.02%
FENTON	26	$341,950	$11,155	.01%
LAKOTA	23	$197,834	$6,805	.01%
LEDYARD	15	$154,242	$5,020	.00%
LONE ROCK	14	$136,134	$4,494	.00%
NON-PERMIT	2	$13,730	$412	.00%
OTHER	166	$1,402,074	$44,814	.04%
* TOTAL COUNTY *	813	$21,711,272	$708,652	.68%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1963

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LEE	COUNTY				
FT MADISON*		329	$14,721,522	$488,133	.47%
KEOKUK		454	$20,064,866	$659,362	.64%
DONNELLSON		59	$1,051,266	$34,617	.03%
MONTROSE		28	$284,941	$9,934	.01%
WEST POINT		52	$862,879	$28,832	.03%
ST PAUL		14	$603,814	$19,444	.02%
HOUGHTON		12	$211,137	$7,055	.01%
NON-PERMIT		4	$3,339	$100	.00%
OTHER		276	$5,735,356	$183,929	.18%
* TOTAL COUNTY *		1,228	$43,539,120	$1,431,406	1.38%
LINN	COUNTY				
CEDAR RAPIDS*		2,891	$205,278,552	$6,537,890	6.31%
MARION		486	$21,148,223	$676,227	.65%
CENTER POINT		51	$827,265	$27,050	.03%
CENTRAL CITY		56	$474,509	$15,852	.02%
HIAWATHA		91	$1,419,223	$46,762	.05%
LISBON		65	$831,857	$27,416	.03%
MT VERNON		96	$4,228,639	$132,003	.13%
COGGON		43	$671,558	$22,263	.02%
FAIRFAX		29	$205,847	$6,781	.01%
SPRINGVILLE		31	$342,372	$11,266	.01%
WALKER		40	$428,695	$13,627	.01%
ALBURNETTE		22	$322,117	$10,082	.01%
ELY		25	$403,835	$13,647	.01%
PALO		19	$137,308	$4,602	.00%
PRAIRIEBURG		12	$68,529	$2,216	.00%
NON-PERMIT		30	$130,313	$3,913	.00%
OTHER		305	$3,050,797	$101,125	.10%
* TOTAL COUNTY *		4,292	$239,969,639	$7,652,722	7.38%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LOUISA COUNTY				
COLUMBUS JCT	68	$2,424,040	$77,756	.08%
WAPELLO*	88	$2,477,977	$80,814	.08%
MORNING SUN	37	$860,699	$28,532	.03%
GRANDVIEW	17	$212,547	$7,222	.01%
LETTS	13	$94,713	$3,282	.00%
OAKVILLE	15	$281,333	$9,350	.01%
NON-PERMIT	1	$1,802	$54	.00%
OTHER	81	$792,917	$26,079	.03%
* TOTAL COUNTY *	320	$7,146,028	$233,089	.22%
LUCAS COUNTY				
CHARITON*	229	$6,438,401	$205,040	.20%
RUSSELL	24	$512,046	$16,758	.02%
LUCAS	16	$55,225	$1,978	.00%
NON-PERMIT	1	$269	$8	.00%
OTHER	105	$992,454	$34,142	.03%
* TOTAL COUNTY *	375	$7,998,395	$257,926	.25%
LYON COUNTY				
ROCK RAPIDS*	120	$3,872,921	$125,932	.12%
GEORGE	61	$1,147,733	$38,767	.04%
DOON	29	$369,785	$11,918	.01%
INWOOD	45	$1,214,239	$41,736	.04%
LARCHWOOD	44	$578,691	$19,226	.02%
LITTLE ROCK	22	$259,121	$8,361	.01%
LESTER	18	$403,447	$12,850	.01%
NON-PERMIT	2	$2,316	$71	.00%
OTHER	95	$1,022,036	$32,615	.03%
* TOTAL COUNTY *	436	$8,870,269	$291,476	.28%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MADISON COUNTY				
WINTERSET*	180	$5,358,301	$172,693	.17%
EARLHAM	45	$533,263	$17,362	.02%
MACKSBURG	11	$49,740	$1,672	.00%
ST CHARLES	25	$371,140	$11,767	.01%
TRURO	24	$117,359	$3,814	.00%
NON-PERMIT	2	$1,492	$45	.00%
OTHER	112	$605,169	$20,535	.02%
* TOTAL COUNTY *	399	$7,036,464	$227,888	.22%
MAHASKA COUNTY				
OSKALOOSA*	479	$20,808,553	$658,128	.64%
NEW SHARON	71	$1,093,076	$34,442	.03%
BARNES CITY	12	$58,494	$2,031	.00%
FREMONT	25	$200,481	$6,482	.01%
LEIGHTON	12	$51,785	$1,840	.00%
NON-PERMIT	3	$1,439	$44	.00%
OTHER	175	$1,030,524	$33,375	.03%
* TOTAL COUNTY *	777	$23,244,352	$736,342	.71%
MARION COUNTY				
KNOXVILLE*	264	$11,279,963	$359,517	.35%
PELLA	266	$9,662,953	$315,133	.30%
PLEASANTVILLE	59	$675,875	$23,112	.02%
BUSSEY	20	$105,982	$3,644	.00%
MELCHER	37	$344,295	$11,696	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	206	$2,299,036	$76,108	.07%
* TOTAL COUNTY *	852	$24,368,104	$789,210	.76%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MARSHALL COUNTY				
MARSHALLTOWN*	759	$41,471,334	$1,307,932	1.26%
STATE CENTER	58	$788,019	$25,240	.02%
ALBION	18	$278,318	$9,263	.01%
GILMAN	27	$384,212	$11,948	.01%
MELBOURNE	30	$364,350	$12,431	.01%
LAUREL	18	$161,765	$5,181	.00%
LE GRAND	24	$407,817	$13,022	.01%
RHODES	14	$37,700	$1,261	.00%
NON-PERMIT	4	$126,943	$3,809	.00%
OTHER	163	$2,224,220	$72,705	.07%
* TOTAL COUNTY *	1,115	$46,244,698	$1,462,792	1.41%
MILLS COUNTY				
GLENWOOD*	138	$5,555,399	$177,888	.17%
MALVERN	56	$991,217	$32,346	.03%
EMERSON	23	$453,961	$14,566	.01%
HASTINGS	11	$92,366	$2,970	.00%
HENDERSON	15	$154,142	$5,099	.00%
SILVER CITY	11	$135,543	$4,383	.00%
NON-PERMIT	1	$1,350	$41	.00%
OTHER	86	$753,350	$25,035	.02%
* TOTAL COUNTY *	341	$8,137,328	$262,328	.25%
MITCHELL COUNTY				
OSAGE*	158	$4,907,560	$159,810	.15%
ST ANSGAR	55	$2,308,476	$76,809	.07%
RICEVILLE	36	$474,946	$15,793	.02%
STACYVILLE	34	$663,430	$21,951	.02%
NON-PERMIT	3	$1,839	$56	.00%
OTHER	127	$1,200,101	$40,005	.04%
* TOTAL COUNTY *	413	$9,556,352	$314,424	.30%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MONONA COUNTY				
ONAWA*	160	$5,068,936	$167,137	.16%
MAPLETON	87	$2,377,193	$77,277	.07%
UTE	45	$832,821	$27,490	.03%
WHITING	27	$278,522	$8,975	.01%
BLENCOE	13	$59,590	$1,929	.00%
CASTANA	12	$243,251	$7,488	.01%
MOORHEAD	18	$266,535	$8,980	.01%
SOLDIER	22	$228,995	$7,393	.01%
NON-PERMIT	2	$16,004	$481	.00%
OTHER	70	$546,214	$17,959	.02%
* TOTAL COUNTY *	456	$9,918,061	$325,109	.31%
MONROE COUNTY				
ALBIA*	187	$5,230,878	$166,840	.16%
LOVILIA	24	$160,773	$5,841	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	83	$1,059,562	$34,547	.03%
* TOTAL COUNTY *	294	$6,451,213	$207,228	.20%
MONTGOMERY COUNTY				
RED OAK*	276	$11,210,260	$354,763	.34%
VILLISCA	67	$869,638	$28,931	.03%
STANTON	34	$877,846	$28,909	.03%
ELLIOTT	21	$164,665	$5,591	.01%
NON-PERMIT	1	$300	$9	.00%
OTHER	85	$634,529	$21,044	.02%
* TOTAL COUNTY *	484	$13,757,238	$439,247	.42%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MUSCATINE COUNTY				
MUSCATINE*	660	$32,073,950	$1,020,233	.98%
WEST LIBERTY	107	$2,739,848	$87,089	.08%
WILTON	96	$6,516,417	$213,128	.21%
ATALISSA	15	$70,358	$2,238	.00%
CONESVILLE	12	$109,317	$3,716	.00%
NICHOLS	18	$553,834	$17,539	.02%
NON-PERMIT	4	$22,526	$676	.00%
OTHER	194	$2,321,158	$75,590	.07%
* TOTAL COUNTY *	1,106	$44,407,408	$1,420,209	1.37%
OBRIEN COUNTY				
SHELDON	226	$8,879,787	$281,885	.27%
HARTLEY	95	$2,059,188	$66,074	.06%
PAULLINA	88	$1,444,486	$48,029	.05%
PRIMGHAR*	57	$1,339,418	$45,289	.04%
SANBORN	61	$1,136,393	$36,821	.04%
SUTHERLAND	50	$496,269	$16,287	.02%
ARCHER	12	$154,050	$5,219	.01%
NON-PERMIT	2	$22,769	$683	.00%
OTHER	107	$746,807	$24,285	.02%
* TOTAL COUNTY *	698	$16,279,167	$524,572	.51%
OSCEOLA COUNTY				
SIBLEY*	137	$4,669,319	$151,036	.15%
ASHTON	26	$566,621	$18,165	.02%
OCHEYEDAN	33	$464,330	$15,522	.01%
MELVIN	24	$416,867	$13,595	.01%
NON-PERMIT	1	$5,195	$64	.00%
OTHER	79	$522,126	$17,010	.02%
* TOTAL COUNTY *	300	$6,644,458	$215,392	.21%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
PAGE COUNTY				
CLARINDA*	213	$7,521,375	$241,838	.23%
SHENANDOAH	297	$9,139,540	$292,664	.28%
ESSEX	41	$658,606	$20,880	.02%
BLANCHARD	10	$49,036	$1,587	.00%
COIN	13	$108,718	$3,552	.00%
COLLEGE SPRINGS	12	$82,472	$2,706	.00%
NON-PERMIT	1	$409	$12	.00%
OTHER	95	$1,226,285	$39,446	.04%
* TOTAL COUNTY *	682	$18,788,441	$602,705	.58%
PALO ALTO COUNTY				
EMMETSBURG*	175	$5,617,853	$180,331	.17%
GRAETTINGER	54	$766,208	$24,652	.02%
RUTHVEN	40	$628,618	$21,099	.02%
WEST BEND	54	$1,464,020	$47,496	.05%
AYRSHIRE	14	$109,302	$3,451	.00%
MALLARD	20	$236,545	$7,916	.01%
NON-PERMIT	2	$3,233	$98	.00%
OTHER	66	$668,069	$22,062	.02%
* TOTAL COUNTY *	425	$9,493,848	$307,105	.30%
PLYMOUTH COUNTY				
LE MARS*	299	$12,671,152	$395,259	.38%
AKRON	66	$1,301,222	$41,800	.04%
KINGSLEY	74	$1,428,773	$46,844	.05%
REMSEN	85	$2,143,810	$70,193	.07%
MERRILL	36	$424,840	$13,532	.01%
BRUNSVILLE	12	$63,775	$2,137	.00%
HINTON	24	$509,213	$16,605	.02%
OYENS	12	$52,769	$1,765	.00%
WESTFIELD	10	$102,645	$3,344	.00%
NON-PERMIT	5	$90,094	$2,703	.00%
OTHER	142	$868,812	$28,789	.03%
* TOTAL COUNTY *	765	$19,657,125	$622,971	.60%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POCAHONTAS COUNTY				
FONDA	42	$558,026	$19,208	.02%
LAURENS	108	$2,692,962	$86,231	.08%
POCAHONTAS*	146	$4,721,691	$155,267	.15%
GILMORE CITY	19	$497,906	$16,436	.02%
ROLFE	44	$1,123,472	$35,145	.03%
HAVELOCK	13	$178,281	$5,758	.01%
PALMER	23	$360,238	$11,602	.01%
VARINA	10	$52,340	$1,681	.00%
NON-PERMIT	4	$49,205	$1,477	.00%
OTHER	82	$508,492	$15,950	.02%
* TOTAL COUNTY *	491	$10,742,613	$348,755	.34%
POLK COUNTY				
DES MOINES*	6,033	$454,872,283	$14,480,963	13.97%
WEST DES MOINES	679	$43,256,133	$1,365,903	1.32%
URBANDALE	154	$4,212,788	$134,605	.13%
ALTOONA	161	$4,917,810	$160,100	.15%
ANKENY	380	$15,012,664	$478,403	.46%
CLIVE	26	$2,165,112	$70,520	.07%
GRIMES	77	$1,590,337	$55,263	.05%
MITCHELLVILLE	37	$363,103	$12,607	.01%
POLK CITY	46	$566,678	$18,173	.02%
BONDURANT	42	$709,080	$26,200	.03%
ELKHART	13	$223,236	$7,315	.01%
RUNNELLS	37	$455,000	$14,380	.01%
JOHNSTON	33	$548,614	$18,145	.02%
NON-PERMIT	81	$595,638	$17,900	.02%
OTHER	147	$3,496,225	$112,519	.11%
* TOTAL COUNTY *	7,946	$533,006,701	$16,972,996	16.38%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	1,050	$57,951,355	$1,875,763	1.81%
AVOCA	85	$4,421,076	$138,229	.13%
CARTER LAKE	56	$1,152,269	$39,527	.04%
OAKLAND	77	$1,890,480	$61,530	.06%
CARSON	31	$399,873	$12,689	.01%
NEOLA	42	$641,870	$21,422	.02%
WALNUT	42	$665,136	$21,820	.02%
CRESCENT	15	$299,920	$9,953	.01%
HANCOCK	11	$138,557	$4,455	.00%
MACEDONIA	18	$750,319	$23,140	.02%
MINDEN	31	$505,785	$16,470	.02%
TREYNOR	32	$461,007	$15,194	.01%
UNDERWOOD	30	$425,137	$15,816	.02%
NON-PERMIT	9	$111,257	$3,339	.00%
OTHER	320	$9,947,742	$316,292	.31%
* TOTAL COUNTY *	1,849	$79,762,383	$2,575,639	2.49%
POWESHIEK COUNTY				
GRINNELL	272	$15,287,249	$477,091	.46%
BROOKLYN	83	$2,601,591	$85,594	.08%
MONTEZUMA*	108	$2,518,655	$81,915	.08%
DEEP RIVER	16	$150,311	$4,960	.00%
MALCOM	20	$182,735	$6,030	.01%
NON-PERMIT	2	$3,274	$98	.00%
OTHER	145	$1,832,642	$61,632	.06%
* TOTAL COUNTY *	646	$22,576,457	$717,320	.69%
RINGGOLD COUNTY				
MOUNT AYR*	116	$3,579,468	$118,576	.11%
DIAGONAL	21	$225,513	$7,564	.01%
KELLERTON	19	$168,230	$5,553	.01%
TINGLEY	14	$113,866	$3,914	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	60	$273,154	$9,272	.01%
* TOTAL COUNTY *	230	$4,360,251	$144,879	.14%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SAC COUNTY				
SAC CITY*	151	$3,937,726	$126,910	.12%
LAKE VIEW	77	$1,533,075	$50,759	.05%
ODEBOLT	66	$1,535,922	$50,138	.05%
EARLY	30	$869,665	$27,712	.03%
SCHALLER	43	$808,835	$27,371	.03%
WALL LAKE	38	$1,075,986	$34,930	.03%
AUBURN	27	$259,762	$8,823	.01%
LYTTON	22	$351,772	$11,416	.01%
NON-PERMIT	4	$10,900	$327	.00%
OTHER	91	$863,492	$28,441	.03%
* TOTAL COUNTY *	549	$11,247,135	$366,827	.35%
SCOTT COUNTY				
DAVENPORT*	2,379	$156,987,274	$4,986,946	4.81%
BETTENDORF	591	$36,406,218	$1,163,621	1.12%
BUFFALO	28	$350,128	$11,269	.01%
LE CLAIRE	68	$667,124	$22,748	.02%
BLUE GRASS	59	$691,013	$22,910	.02%
ELDRIDGE	112	$3,734,664	$121,704	.12%
PRINCETON	32	$432,942	$14,003	.01%
WALCOTT	68	$2,698,050	$86,620	.08%
DIXON	15	$156,066	$5,191	.01%
DONAHUE	12	$154,579	$5,297	.01%
LONG GROVE	14	$86,513	$2,922	.00%
MCCAUSLAND	21	$142,662	$4,724	.00%
NEW LIBERTY	11	$41,689	$1,399	.00%
RIVERDALE	11	$210,800	$6,569	.01%
NON-PERMIT	35	$79,644	$2,394	.00%
OTHER	255	$3,206,389	$104,109	.10%
* TOTAL COUNTY *	3,711	$206,045,755	$6,562,426	6.33%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHELBY COUNTY				
HARLAN*	254	$10,947,059	$354,329	.34%
ELK HORN	33	$488,158	$16,041	.02%
SHELBY	33	$434,752	$14,288	.01%
DEFIANCE	24	$201,472	$6,606	.01%
EARLING	37	$306,624	$10,244	.01%
IRWIN	33	$439,689	$14,494	.01%
PANAMA	22	$196,960	$6,521	.01%
PORTSMOUTH	15	$192,726	$6,316	.01%
WESTPHALIA	11	$107,528	$3,509	.00%
NON-PERMIT	6	$12,445	$374	.00%
OTHER	108	$936,960	$30,851	.03%
* TOTAL COUNTY *	576	$14,264,373	$463,573	.45%
SIOUX COUNTY				
HAWARDEN	120	$2,580,686	$84,656	.08%
ALTON	55	$1,105,982	$38,457	.04%
HULL	72	$1,193,474	$39,418	.04%
ORANGE CITY*	166	$5,400,540	$176,180	.17%
ROCK VALLEY	135	$5,725,408	$181,471	.18%
SIOUX CENTER	197	$6,585,109	$216,121	.21%
BOYDEN	37	$773,022	$24,351	.02%
HOSPERS	45	$615,272	$20,353	.02%
IRETON	43	$1,326,402	$43,293	.04%
GRANVILLE	21	$249,387	$8,158	.01%
MAURICE	14	$60,434	$2,004	.00%
NON-PERMIT	2	$7,878	$236	.00%
OTHER	187	$1,615,523	$54,002	.05%
* TOTAL COUNTY *	1,094	$27,239,117	$888,700	.86%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
STORY COUNTY				
AMES	932	$56,225,298	$1,787,446	1.72%
NEVADA*	194	$7,521,368	$237,821	.23%
STORY CITY	119	$3,235,908	$106,390	.10%
CAMBRIDGE	21	$219,161	$6,868	.01%
COLO	30	$393,629	$12,771	.01%
MAXWELL	34	$339,735	$11,343	.01%
ROLAND	45	$568,683	$18,175	.02%
SLATER	48	$814,366	$27,243	.03%
ZEARING	31	$513,066	$16,493	.02%
COLLINS	21	$172,525	$5,407	.01%
GILBERT	19	$138,775	$4,527	.00%
HUXLEY	54	$1,196,471	$38,485	.04%
MCCALLSBURG	19	$90,329	$3,005	.00%
NON-PERMIT	17	$120,589	$5,418	.01%
OTHER	180	$1,727,248	$55,628	.05%
* TOTAL COUNTY *	1,764	$73,337,151	$2,337,020	2.25%
TAMA COUNTY				
TAMA	135	$4,007,603	$129,418	.12%
DYSART	59	$972,937	$31,915	.03%
TOLEDO*	101	$5,462,626	$168,827	.16%
TRAER	93	$2,196,801	$72,161	.07%
GARWIN	28	$280,606	$9,049	.01%
GLADBROOK	58	$1,552,171	$48,399	.05%
CHELSEA	29	$610,276	$20,305	.02%
CLUTIER	14	$137,428	$4,505	.00%
ELBERON	10	$73,492	$2,449	.00%
LINCOLN	12	$419,578	$13,994	.01%
MONTOUR	10	$134,806	$4,559	.00%
NON-PERMIT	1	$486	$15	.00%
OTHER	112	$604,207	$21,542	.02%
* TOTAL COUNTY *	662	$16,453,017	$527,138	.51%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1963

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
TAYLOR COUNTY				
BEDFORD*	111	$1,971,223	$63,339	.06%
LENOX	77	$1,784,501	$56,989	.05%
CLEARFIELD	33	$339,579	$11,124	.01%
NEW MARKET	22	$103,767	$3,542	.00%
BLOCKTON	16	$110,599	$3,645	.00%
GRAVITY	12	$32,694	$1,214	.00%
SHARPSBURG	11	$30,580	$992	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	54	$171,872	$5,591	.01%
* TOTAL COUNTY *	336	$4,544,235	$146,436	.14%
UNION COUNTY				
CRESTON*	311	$11,978,162	$381,513	.37%
AFTON	47	$719,398	$23,934	.02%
LORIMOR	21	$193,772	$6,138	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	79	$302,517	$9,946	.01%
* TOTAL COUNTY *	458	$13,193,249	$421,531	.41%
VAN BUREN COUNTY				
KEOSAUQUA*	66	$1,179,611	$38,468	.04%
BONAPARTE	24	$323,548	$10,405	.01%
FARMINGTON	55	$607,090	$19,630	.02%
MILTON	26	$128,722	$4,222	.00%
BIRMINGHAM	20	$130,435	$4,291	.00%
CANTRIL	22	$149,442	$4,950	.00%
STOCKPORT	17	$240,844	$7,662	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	131	$627,638	$20,638	.02%
* TOTAL COUNTY *	361	$3,387,330	$110,466	.11%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAPELLO COUNTY				
OTTUMWA*	823	$35,984,948	$1,149,740	1.11%
ELDON	49	$851,992	$27,032	.03%
EDDYVILLE	31	$251,025	$7,951	.01%
AGENCY	30	$210,415	$7,309	.01%
BLAKESBURG	19	$110,136	$3,934	.00%
NON-PERMIT	13	$39,548	$1,189	.00%
OTHER	180	$1,061,085	$34,853	.03%
* TOTAL COUNTY *	1,145	$38,509,149	$1,232,008	1.19%
WARREN COUNTY				
INDIANOLA*	322	$10,695,780	$344,668	.33%
CARLISLE	85	$1,403,239	$45,017	.04%
NORWALK	73	$798,860	$26,374	.03%
MILO	23	$228,719	$7,711	.01%
CUMMING	11	$26,304	$872	.00%
HARTFORD	16	$85,488	$2,863	.00%
LACONA	24	$278,937	$8,955	.01%
MARTENSDALE	14	$127,580	$4,414	.00%
NEW VIRGINIA	20	$203,141	$7,258	.01%
NON-PERMIT	7	$12,470	$373	.00%
OTHER	210	$1,463,112	$48,351	.05%
* TOTAL COUNTY *	805	$15,323,630	$496,856	.48%
WASHINGTON COUNTY				
WASHINGTON*	309	$13,003,178	$409,411	.40%
KALONA	117	$3,630,126	$123,499	.12%
BRIGHTON	41	$423,588	$14,858	.01%
RIVERSIDE	35	$467,643	$16,274	.02%
WELLMAN	59	$1,860,732	$61,003	.06%
AINSWORTH	21	$307,509	$10,450	.01%
CRAWFORDSVILLE	21	$115,020	$3,930	.00%
WEST CHESTER	11	$26,914	$904	.00%
NON-PERMIT	4	$11,884	$358	.00%
OTHER	168	$1,234,008	$41,251	.04%
* TOTAL COUNTY *	786	$21,080,584	$681,938	.66%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAYNE COUNTY				
CORYDON*	111	$2,343,286	$73,906	.07%
SEYMOUR	41	$420,398	$14,869	.01%
ALLERTON	36	$283,519	$9,633	.01%
HUMESTON	45	$727,227	$24,350	.02%
LINEVILLE	14	$128,922	$4,137	.00%
PROMISE CITY	11	$75,081	$2,624	.00%
NON-PERMIT	1	$400	$12	.00%
OTHER	93	$606,881	$20,147	.02%
* TOTAL COUNTY *	352	$4,585,714	$149,678	.14%
WEBSTER COUNTY				
FT DODGE*	896	$50,718,927	$1,600,162	1.54%
GOWRIE	66	$1,839,363	$58,258	.06%
DAYTON	42	$720,827	$24,280	.02%
LEHIGH	27	$391,470	$13,065	.01%
OTHO	12	$45,591	$1,523	.00%
BADGER	15	$181,077	$6,350	.01%
CALLENDAR	20	$241,070	$7,807	.01%
CLARE	12	$94,963	$3,098	.00%
DUNCOMBE	17	$186,573	$6,055	.01%
HARCOURT	18	$564,584	$18,020	.02%
MOORLAND	12	$114,751	$3,778	.00%
VINCENT	13	$870,758	$28,989	.03%
NON-PERMIT	9	$6,690	$199	.00%
OTHER	231	$3,363,494	$113,105	.11%
* TOTAL COUNTY *	1,390	$59,340,068	$1,884,689	1.82%
WINNEBAGO COUNTY				
FOREST CITY*	147	$3,684,870	$119,388	.12%
BUFFALO CENTER	72	$1,870,171	$59,569	.06%
LAKE MILLS	106	$2,643,709	$87,844	.08%
THOMPSON	35	$1,302,134	$42,569	.04%
LELAND	16	$55,208	$1,851	.00%
RAKE	21	$233,556	$7,655	.01%
NON-PERMIT	3	$15,066	$452	.00%
OTHER	85	$1,282,693	$41,775	.04%
* TOTAL COUNTY *	485	$11,087,407	$361,103	.35%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WINNESHIEK COUNTY				
DECORAH*	304	$12,125,743	$395,041	.38%
CALMAR	55	$1,499,410	$48,423	.05%
OSSIAN	54	$827,041	$27,458	.03%
FT. ATKINSON	33	$669,193	$21,819	.02%
RIDGEWAY	23	$171,296	$5,696	.01%
SPILLVILLE	23	$327,380	$10,954	.01%
NON-PERMIT	2	$366	$12	.00%
OTHER	180	$1,696,425	$55,555	.05%
* TOTAL COUNTY *	674	$17,316,254	$564,958	.55%
WOODBURY COUNTY				
SIOUX CITY*	1,976	$121,628,960	$3,863,933	3.73%
MOVILLE	65	$2,962,652	$94,061	.09%
ANTHON	47	$736,097	$24,625	.02%
CORRECTIONVILLE	55	$726,289	$23,000	.02%
DANBURY	29	$524,010	$17,416	.02%
SERGEANT BLUFF	57	$925,305	$30,404	.03%
SLOAN	44	$621,712	$20,965	.02%
CUSHING	20	$88,650	$2,963	.00%
HORNICK	18	$397,676	$12,502	.01%
LAWTON	28	$336,921	$11,166	.01%
OTO	12	$100,213	$3,237	.00%
PIERSON	25	$326,560	$10,455	.01%
SALIX	14	$240,197	$7,672	.01%
SMITHLAND	16	$52,637	$1,772	.00%
NON-PERMIT	39	$280,972	$8,433	.01%
OTHER	97	$1,086,838	$34,343	.03%
* TOTAL COUNTY *	2,542	$131,035,689	$4,167,147	4.02%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1983

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WORTH	COUNTY				
MANLY		49	$580,917	$19,396	.02%
NORTHWOOD*		92	$3,139,753	$99,906	.10%
FERTILE		18	$162,197	$5,515	.01%
GRAFTON		19	$354,881	$11,872	.01%
HANLONTOWN		14	$138,947	$4,557	.00%
JOICE		13	$80,729	$2,683	.00%
KENSETT		16	$69,326	$2,225	.00%
NON-PERMIT		1	$192	$6	.00%
OTHER		68	$401,695	$13,286	.01%
* TOTAL COUNTY *		290	$4,926,637	$159,446	.15%
WRIGHT	COUNTY				
CLARION*		156	$4,529,003	$146,401	.14%
EAGLE GROVE		136	$4,[illegible]70,451	$148,084	.14%
BELMOND		129	$4,590,136	$149,169	.14%
DOWS		42	$681,436	$21,971	.02%
GOLDFIELD		39	$412,869	$13,970	.01%
ROWAN		15	$189,310	$6,111	.01%
WOOLSTOCK		11	$647,881	$20,658	.02%
NON-PERMIT		1	$72	$2	.00%
OTHER		77	$1,018,387	$33,739	.03%
* TOTAL COUNTY *		606	$16,739,545	$540,105	.52%
* LATE FILERS *		9,326	$67,415,608	$2,021,860	1.95%
** GRAND TOTAL **		95,361	$3,238,384,178	$103,640,000	100.00%*

* PERCENTAGES MAY NOT EQUAL 100 % DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

NON-RESIDENT

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	0	$0
BLDG. MTL.	0	$0
GEN. MDSE.	0	$0
FOOD	0	$0
MOTOR VEH.	0	$0
APPAREL	0	$0
HOME FURN.	0	$0
EAT DRINK	0	$0
SPECIALTY	0	$0
SERVICES	0	$0
WHOLESALE	0	$0
MISC.	38	$102,340
* TOTAL *	38	$102,340

ADAIR COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	10	$35,102
BLDG. MTL.	19	$25,522
GEN. MDSE.	7	$8,692
FOOD	7	$9,102
MOTOR VEH.	29	$17,561
APPAREL	6	$3,470
HOME FURN.	11	$2,421
EAT DRINK	23	$21,445
SPECIALTY	53	$18,873
SERVICES	109	$21,980
WHOLESALE	37	$70,183
MISC.	52	$58,751
* TOTAL *	363	$293,102

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

ADAMS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES		
BLDG. MTL.	7	$5,248
GEN. MDSE.	5	$9,890
FOOD	5	$7,033
MOTOR VEH.	17	$18,185
APPAREL	5	$829
HOME FURN.		
EAT DRINK	17	$9,158
SPECIALTY	33	$9,206
SERVICES	61	$11,828
WHOLESALE	24	$26,219
MISC.	26	$37,031
* TOTAL *	200	$134,627

ALLAMAKEE	WAUKON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$33,206	15	$81,936	21	$115,142
BLDG. MTL.			17	$14,468	17	$14,468
GEN. MDSE.	6	$17,135	7	$5,938	13	$23,073
FOOD	6	$20,890	8	$8,132	14	$29,022
MOTOR VEH.	20	$19,600	25	$11,530	45	$31,130
APPAREL	8	$5,785	6	$3,128	16	$8,913
HOME FURN.	6	$3,936	8	$3,610	14	$7,546
EAT DRINK	17	$9,478	37	$18,759	54	$28,237
SPECIALTY	24	$15,194	51	$7,390	75	$22,584
SERVICES	62	$17,372	104	$21,255	166	$38,627
WHOLESALE	11	$19,364	31	$35,525	42	$54,889
MISC.	22	$13,965	40	$27,105	62	$41,070
* TOTAL *	188	$175,925	351	$238,776	539	$414,701

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

APPANOOSE	CENTERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$90,064	11	$23,779	18	$113,843
BLDG. MTL.	11	$14,730	8	$3,846	19	$18,576
GEN. MDSE.	10	$43,272			10	$43,272
FOOD	11	$31,947	8	$1,826	19	$33,773
MOTOR VEH.	24	$25,607	19	$2,723	43	$28,330
APPAREL	9	$11,660			9	$11,660
HOME FURN.	13	$14,716			13	$14,716
EAT DRINK	23	$21,655	18	$4,986	41	$26,641
SPECIALTY	56	$22,412	53	$1,694	109	$24,106
SERVICES	92	$25,757	80	$6,555	172	$32,312
WHOLESALE	19	$25,302	22	$10,274	41	$35,576
MISC.	19	$12,075	34	$4,580	53	$16,655
* TOTAL *	294	$339,197	253	$60,263	547	$399,460

AUDUBON	AUDUBON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$60,542	8	$2,764	13	$63,306
BLDG. MTL.	10	$6,203	7	$827	17	$7,030
GEN. MDSE.						
FOOD	5	$8,808			5	$8,808
MOTOR VEH.	7	$10,196	9	$5,812	16	$16,008
APPAREL	6	$5,007			6	$5,007
HOME FURN.	9	$11,444			9	$11,444
EAT DRINK	11	$13,127	14	$7,046	25	$20,173
SPECIALTY	21	$16,440	30	$988	51	$17,428
SERVICES	42	$15,111	46	$8,199	88	$23,310
WHOLESALE	17	$23,815	27	$9,471	44	$33,286
MISC.	27	$15,427	30	$9,609	57	$25,036
* TOTAL *	160	$186,120	171	$44,716	331	$230,836

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

BENTON	BELLE PLAINE		VINTON*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					21	$22,782
BLDG. MTL.			5	$8,827	20	$12,419
GEN. MDSE.			6	$12,085		
FOOD					17	$8,384
MOTOR VEH.	9	$17,569	18	$14,392	26	$22,092
APPAREL	7	$6,326	7	$10,083		
HOME FURN.			9	$17,052	9	$4,177
EAT DRINK	10	$6,018	17	$19,404	34	$14,160
SPECIALTY	14	$4,216	35	$15,701	65	$20,790
SERVICES	34	$9,094	54	$18,008	133	$21,209
WHOLESALE	12	$6,094	15	$31,865	62	$55,257
MISC.	30	$61,648	42	$117,741	52	$13,618
* TOTAL *	116	$110,965	208	$265,158	439	$194,888

BENTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$22,782
BLDG. MTL.	25	$21,246
GEN. MDSE.	6	$12,085
FOOD	17	$8,384
MOTOR VEH.	53	$54,053
APPAREL	14	$16,409
HOME FURN.	18	$21,229
EAT DRINK	61	$39,582
SPECIALTY	114	$40,707
SERVICES	221	$48,311
WHOLESALE	89	$93,216
MISC.	124	$193,007
* TOTAL *	763	$571,011

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

BLACK HAWK	WATERLOO*		CEDAR FALLS		EVANSDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	13	$745,873	7	$252,796		
BLDG. MTL.	60	$93,589	22	$58,908		
GEN. MDSE.	27	$541,433	9	$66,133		
FOOD	55	$180,987	32	$70,345		
MOTOR VEH.	133	$183,347	60	$76,052		
APPAREL	57	$97,096	40	$65,199		
HOME FURN.	80	$160,018	33	$57,119		
EAT DRINK	160	$294,238	73	$168,248	12	$12,140
SPECIALTY	370	$296,030	202	$109,893	24	$4,486
SERVICES	537	$421,865	226	$132,133	23	$12,867
WHOLESALE	164	$351,795	58	$71,706	8	$935
MISC.	209	$171,590	74	$45,083	24	$20,916
* TOTAL *	1,865	$3,537,861	836	$1,173,615	91	$51,344

BLACK HAWK	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	12	$28,671	32	$1,027,340
BLDG. MTL.	14	$18,609	96	$171,106
GEN. MDSE.	7	$4,507	43	$612,073
FOOD	10	$10,468	97	$261,800
MOTOR VEH.	30	$14,096	223	$273,495
APPAREL			97	$162,295
HOME FURN.	10	$3,278	123	$220,415
EAT DRINK	27	$15,976	272	$490,602
SPECIALTY	62	$10,605	658	$421,014
SERVICES	126	$23,233	912	$590,098
WHOLESALE	45	$51,297	275	$475,733
MISC.	78	$12,274	385	$249,863
* TOTAL *	421	$193,014	3,213	$4,955,834

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

BOONE CLASS	BOONE* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$141,152	15	$58,315	22	$199,467
BLDG. MTL.	16	$17,325	12	$7,665	28	$24,990
GEN. MDSE.	11	$40,812			11	$40,812
FOOD	11	$34,716	10	$8,470	21	$43,186
MOTOR VEH.	28	$33,752	25	$9,036	53	$42,788
APPAREL	12	$15,394			12	$15,394
HOME FURN.	11	$36,409	11	$3,414	22	$39,823
EAT DRINK	35	$44,245	16	$6,196	51	$50,441
SPECIALTY	88	$40,001	69	$6,130	157	$46,131
SERVICES	130	$40,818	98	$12,754	228	$53,572
WHOLESALE	31	$57,276	34	$17,629	65	$74,905
MISC.	47	$20,449	52	$21,036	99	$41,485
* TOTAL *	427	$522,349	342	$150,645	769	$672,994

BREMER CLASS	WAVERLY* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			20	$49,450	20	$49,450
BLDG. MTL.	9	$12,370	22	$20,258	31	$32,628
GEN. MDSE.	8	$30,480	10	$7,488	18	$37,968
FOOD	5	$25,313	15	$11,406	20	$36,719
MOTOR VEH.	25	$33,857	26	$27,492	51	$61,349
APPAREL	15	$17,226	9	$1,462	24	$18,688
HOME FURN.	10	$8,675	16	$5,350	26	$14,025
EAT DRINK	17	$38,063	27	$20,283	44	$58,346
SPECIALTY	47	$26,670	80	$16,059	127	$42,729
SERVICES	81	$93,690	144	$31,330	225	$125,020
WHOLESALE	22	$49,450	52	$55,538	74	$104,988
MISC.	35	$101,079	68	$18,316	101	$113,499
* TOTAL *	274	$436,873	487	$258,536	761	$695,409

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

BUCHANAN	INDEPENDENCE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			16	$34,297	16	$34,297
BLDG. MTL.	10	$16,183	19	$21,306	29	$37,489
GEN. MDSE.	5	$20,496			5	$20,496
FOOD			12	$8,459	12	$8,459
MOTOR VEH.	18	$19,650	33	$31,939	51	$51,589
APPAREL	9	$6,051			9	$6,051
HOME FURN.	8	$5,022	13	$4,625	21	$9,647
EAT DRINK	26	$28,740	34	$17,726	60	$46,466
SPECIALTY	44	$25,771	60	$5,954	104	$31,725
SERVICES	76	$18,328	143	$20,832	219	$39,160
WHOLESALE	23	$45,479	60	$64,297	83	$110,276
MISC.	39	$113,646	46	$12,887	85	$126,533
* TOTAL *	258	$299,866	436	$222,322	694	$522,188

BUENA VISTA	STORM LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$122,640	19	$39,823	28	$162,463
BLDG. MTL.	11	$16,925	20	$30,939	31	$47,864
GEN. MDSE.	8	$55,612	6	$3,372	14	$58,984
FOOD	6	$30,829	7	$3,656	13	$34,485
MOTOR VEH.	30	$40,612	25	$7,924	55	$48,536
APPAREL	16	$24,918			16	$24,918
HOME FURN.	22	$20,570	7	$9,377	29	$29,947
EAT DRINK	29	$47,594	35	$12,179	64	$59,773
SPECIALTY	61	$54,948	66	$14,473	127	$69,421
SERVICES	115	$62,245	110	$16,249	225	$78,494
WHOLESALE	32	$62,820	51	$71,418	63	$134,238
MISC.	40	$51,206	67	$15,861	107	$67,067
* TOTAL *	379	$590,919	413	$225,271	792	$816,190

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

BUTLER

CLASS	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	32	$130,942
BLDG. MTL.	29	$23,303
GEN. MDSE.	13	$11,882
FOOD	22	$13,972
MOTOR VEH.	47	$29,778
APPAREL	9	$3,543
HOME FURN.	23	$6,601
EAT DRINK	37	$19,797
SPECIALTY	88	$18,039
SERVICES	207	$43,223
WHOLESALE	62	$71,078
MISC.	70	$18,590
* TOTAL *	639	$390,748

CALHOUN

CLASS	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	17	$86,840
BLDG. MTL.	22	$12,540
GEN. MDSE.	9	$8,876
FOOD	18	$17,063
MOTOR VEH.	34	$23,720
APPAREL	9	$10,905
HOME FURN.	18	$9,581
EAT DRINK	31	$20,815
SPECIALTY	72	$20,341
SERVICES	154	$38,342
WHOLESALE	65	$102,799
MISC.	60	$7,148
* TOTAL *	509	$358,970

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

CARROLL	CARROLL*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$112,688	26	$47,064	32	$159,752
BLDG. MTL.	14	$39,999	20	$19,648	34	$59,647
GEN. MDSE.	8	$77,270	6	$3,602	14	$80,872
FOOD	8	$43,505	11	$5,253	19	$48,758
MOTOR VEH.	26	$44,780	29	$20,602	55	$65,382
APPAREL	19	$22,244			19	$22,244
HOME FURN.	17	$34,055	11	$5,782	28	$39,837
EAT DRINK	32	$52,612	39	$24,894	71	$77,506
SPECIALTY	54	$57,501	68	$15,065	122	$72,566
SERVICES	116	$52,260	113	$33,897	229	$86,157
WHOLESALE	49	$80,794	68	$79,266	117	$160,060
MISC.	40	$13,318	57	$35,732	97	$49,050
* TOTAL *	389	$631,026	448	$290,805	837	$921,831

CASS	ATLANTIC*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			21	$27,991	21	$27,991
BLDG. MTL.	13	$34,895	12	$5,342	25	$40,237
GEN. MDSE.	10	$57,655	5	$3,813	15	$61,468
FOOD	10	$60,154	10	$7,950	20	$68,104
MOTOR VEH.	36	$25,356	31	$15,412	67	$40,768
APPAREL	22	$21,157	5	$1,659	27	$22,816
HOME FURN.	14	$10,662	13	$2,811	27	$13,473
EAT DRINK	18	$31,716	29	$14,103	47	$45,819
SPECIALTY	54	$34,047	59	$12,185	113	$46,232
SERVICES	98	$42,981	114	$21,463	212	$64,444
WHOLESALE	35	$47,537	45	$35,126	80	$82,663
MISC.	53	$106,003	36	$10,630	89	$116,633
* TOTAL *	363	$472,163	380	$158,485	743	$630,648

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

CEDAR	TIPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			17	$19,910	17	$19,910
BLDG. MTL.	5	$7,571	11	$11,134	16	$18,705
GEN. MDSE.	5	$10,762	7	$4,886	12	$15,648
FOOD	5	$11,145	9	$6,935	14	$18,080
MOTOR VEH.	10	$14,328	32	$29,836	42	$44,164
APPAREL	8	$11,557	6	$780	14	$12,337
HOME FURN.			14	$3,971	14	$3,971
EAT DRINK	11	$7,535	31	$26,533	42	$34,068
SPECIALTY	32	$9,761	85	$12,930	117	$22,691
SERVICES	52	$15,626	148	$33,047	200	$48,673
WHOLESALE	23	$35,422	56	$85,136	79	$120,558
MISC.	29	$57,144	82	$22,573	111	$79,717
* TOTAL *	180	$180,851	498	$257,671	678	$438,522

CERRO GORDO	MASON CITY*		CLEAR LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$302,062	5	$65,431	11	$5,806
BLDG. MTL.	26	$45,648	7	$16,872	11	$12,409
GEN. MDSE.	11	$269,379	9	$10,692		
FOOD	20	$75,743	5	$19,717	8	$3,149
MOTOR VEH.	60	$78,595	24	$28,110	14	$7,358
APPAREL	37	$66,066	11	$7,511		
HOME FURN.	41	$56,731	12	$7,299		
EAT DRINK	85	$135,712	28	$43,333	22	$25,761
SPECIALTY	192	$145,827	52	$24,227	47	$8,228
SERVICES	296	$214,530	85	$41,947	81	$7,539
WHOLESALE	85	$174,156	23	$9,816	50	$14,384
MISC.	97	$56,774	26	$27,118	55	$14,955
* TOTAL *	959	$1,621,223	287	$302,073	299	$99,589

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

CERRO GORDO	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$373,299
BLDG. MTL.	44	$74,929
GEN. MDSE.	20	$280,071
FOOD	32	$98,609
MOTOR VEH.	98	$114,063
APPAREL	48	$73,577
HOME FURN.	53	$64,030
EAT DRINK	135	$204,806
SPECIALTY	291	$178,282
SERVICES	462	$264,016
WHOLESALE	156	$198,356
MISC.	178	$98,847
* TOTAL *	1,545	$2,022,885

CHEROKEE	CHEROKEE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$112,111	17	$16,717	24	$128,828
BLDG. MTL.	9	$11,599	7	$16,872	16	$28,471
GEN. MDSE.	6	$38,390			6	$38,390
FOOD	10	$30,770			10	$30,770
MOTOR VEH.	23	$32,319	19	$9,063	42	$41,382
APPAREL	14	$20,305			14	$20,305
HOME FURN.	10	$13,761	10	$2,082	20	$15,843
EAT DRINK	23	$26,949	16	$6,150	39	$33,099
SPECIALTY	52	$30,408	55	$11,805	107	$42,213
SERVICES	92	$25,741	94	$21,154	186	$46,895
WHOLESALE	22	$33,568	40	$20,136	62	$53,704
MISC.	33	$36,288	54	$18,173	87	$54,461
* TOTAL *	301	$412,209	312	$122,152	613	$534,361

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

CHICKASAW	NEW HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			15	$29,766	15	$29,766
BLDG. MTL.	5	$15,121	14	$9,703	19	$24,824
GEN. MDSE.	6	$13,262			6	$13,262
FOOD			9	$5,183	9	$5,183
MOTOR VEH.	25	$29,682	24	$21,507	49	$51,189
APPAREL	9	$4,169			9	$4,169
HOME FURN.	7	$8,931	5	$2,571	12	$11,502
EAT DRINK	11	$11,723	28	$15,909	39	$27,632
SPECIALTY	33	$14,702	45	$5,185	78	$19,887
SERVICES	49	$26,438	98	$17,379	147	$43,817
WHOLESALE	17	$59,465	40	$42,043	57	$101,508
MISC.	23	$57,546	46	$19,260	69	$76,806
* TOTAL *	185	$241,039	324	$168,506	509	$409,545

CLARKE	OSCEOLA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	6	$11,767			6	$11,767
GEN. MDSE.						
FOOD	7	$19,994			7	$19,994
MOTOR VEH.	20	$13,140	8	$653	28	$13,793
APPAREL	6	$4,458			6	$4,458
HOME FURN.	11	$4,110			11	$4,110
EAT DRINK	16	$16,910	5	$4,728	21	$21,638
SPECIALTY	36	$14,062	18	$5,056	54	$19,118
SERVICES	69	$21,241	31	$7,740	100	$28,981
WHOLESALE	18	$18,360	14	$4,008	32	$22,368
MISC.	26	$105,020	18	$8,061	44	$113,081
* TOTAL *	215	$229,062	94	$30,246	309	$259,308

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

CLAY	SPENCER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$114,483	14	$10,415	20	$124,898
BLDG. MTL.	20	$32,183	12	$6,959	32	$39,142
GEN. MDSE.	13	$79,838			13	$79,838
FOOD	10	$42,227	7	$1,816	17	$44,043
MOTOR VEH.	30	$61,934	17	$6,304	47	$68,238
APPAREL	32	$42,096			32	$42,096
HOME FURN.	25	$36,029	5	$2,275	30	$38,304
EAT DRINK	39	$53,384	17	$6,467	56	$59,851
SPECIALTY	92	$71,745	37	$2,058	129	$73,803
SERVICES	143	$74,249	68	$6,182	211	$80,431
WHOLESALE	44	$78,675	34	$48,785	78	$127,460
MISC.	50	$21,378	38	$5,480	88	$26,858
* TOTAL *	504	$708,221	249	$96,741	753	$804,962

CLAYTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	33	$92,507
BLDG. MTL.	27	$47,659
GEN. MDSE.	16	$10,396
FOOD	25	$21,598
MOTOR VEH.	63	$30,178
APPAREL	8	$7,696
HOME FURN.	18	$16,294
EAT DRINK	58	$32,423
SPECIALTY	109	$28,188
SERVICES	213	$36,260
WHOLESALE	100	$138,533
MISC.	79	$16,872
* TOTAL *	759	$478,824

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

CLINTON CLASS	CLINTON* NO. OF BUS.	COMPUTED TAX	DE WITT NO. OF BUS.	COMPUTED TAX	CAMANCHE NO. OF BUS.	COMPUTED TAX
UTILITIES	13	$283,973				
BLDG. MTL.	22	$50,980				
GEN. MDSE.	12	$184,408	5	$17,961		
FOOD	24	$90,497				
MOTOR VEH.	57	$103,268	14	$5,849	7	$983
APPAREL	25	$22,983				
HOME FURN.	34	$64,569	11	$12,940		
EAT DRINK	103	$153,122	15	$19,725	8	$3,818
SPECIALTY	153	$172,038	20	$15,708	17	$1,259
SERVICES	280	$125,380	62	$11,564	33	$9,569
WHOLESALE	50	$52,975	30	$49,368		
MISC.	87	$79,420	29	$90,952	18	$16,356
* TOTAL *	860	$1,383,613	186	$224,067	83	$31,985

CLINTON CLASS	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$17,485	37	$301,458
BLDG. MTL.	16	$9,313	38	$60,293
GEN. MDSE.	5	$850	22	$203,219
FOOD	8	$2,704	32	$93,201
MOTOR VEH.	25	$20,925	103	$131,025
APPAREL	5	$1,833	30	$24,816
HOME FURN.	6	$2,474	51	$79,983
EAT DRINK	40	$16,468	166	$193,133
SPECIALTY	71	$8,173	261	$197,178
SERVICES	130	$33,098	505	$179,611
WHOLESALE	44	$32,831	124	$135,174
MISC.	48	$8,152	182	$194,880
* TOTAL *	422	$154,306	1,551	$1,793,971

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

CRAWFORD	DENISON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$87,628	18	$32,444	23	$120,072
BLDG. MTL.	10	$16,353	13	$9,041	23	$25,394
GEN. MDSE.	7	$41,462			7	$41,462
FOOD	9	$30,024	13	$5,414	22	$35,438
MOTOR VEH.	20	$22,368	24	$17,265	44	$39,633
APPAREL	12	$17,587			12	$17,587
HOME FURN.	14	$8,545	7	$264	21	$8,809
EAT DRINK	31	$40,136	28	$13,511	59	$53,647
SPECIALTY	43	$26,584	49	$10,357	92	$36,941
SERVICES	75	$38,226	125	$22,686	200	$60,912
WHOLESALE	29	$34,777	51	$33,641	80	$68,418
MISC.	32	$11,905	48	$13,273	80	$25,178
* TOTAL *	287	$375,595	376	$157,896	663	$533,491

DALLAS	PERRY		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			30	$140,571	30	$140,571
BLDG. MTL.	7	$11,320	23	$14,072	30	$25,392
GEN. MDSE.	9	$41,225	13	$16,440	22	$57,665
FOOD -			15	$11,452	15	$11,452
MOTOR VEH.	22	$23,823	50	$35,177	72	$59,000
APPAREL	10	$13,522	6	$1,366	16	$14,888
HOME FURN.	11	$5,461	16	$6,812	27	$12,273
EAT DRINK	19	$20,588	42	$21,681	61	$42,269
SPECIALTY	43	$18,247	114	$24,891	157	$43,138
SERVICES	90	$77,046	210	$69,622	300	$146,668
WHOLESALE	19	$23,666	71	$75,132	90	$98,798
MISC.	37	$84,156	80	$61,501	115	$121,445
* TOTAL *	267	$319,054	668	$454,505	935	$773,559

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

DAVIS	BLOOMFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.			13	$2,356	13	$2,356
GEN. MDSE.	6	$7,966			6	$7,986
FOOD						
MOTOR VEH.	14	$13,040	9	$1,473	23	$14,513
APPAREL	6	$6,389			6	$6,389
HOME FURN.						
EAT DRINK	9	$8,935	10	$2,704	19	$11,639
SPECIALTY	25	$9,756	37	$6,634	62	$16,390
SERVICES	53	$16,805	38	$4,366	91	$21,171
WHOLESALE	6	$17,269	25	$14,601	31	$31,870
MISC.	36	$69,349	30	$5,668	66	$75,017
* TOTAL *	155	$149,529	162	$37,802	317	$187,331

DECATUR	LAMONI		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			10	$29,169	10	$29,169
BLDG. MTL.			8	$6,514	8	$6,514
GEN. MDSE.			6	$6,248	6	$6,248
FOOD			6	$9,723	6	$9,723
MOTOR VEH.	6	$6,813	22	$3,834	28	$10,647
APPAREL			5	$2,415	5	$2,415
HOME FURN.			7	$6,987	7	$6,987
EAT DRINK	7	$6,913	13	$5,109	20	$12,022
SPECIALTY	18	$4,600	45	$8,767	63	$13,367
SERVICES	21	$3,339	62	$10,726	83	$14,065
WHOLESALE	8	$7,229	22	$16,473	30	$23,702
MISC.	22	$29,330	20	$2,402	42	$31,732
* TOTAL *	82	$58,224	226	$108,367	308	$166,591

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

DELAWARE	MANCHESTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			14	$12,113	14	$12,113
BLDG. MTL.	6	$33,723	14	$14,127	20	$47,850
GEN. MDSE.	8	$27,786			8	$27,786
FOOD	5	$19,371	11	$6,214	16	$25,585
MOTOR VEH.	20	$28,599	16	$6,616	36	$35,215
APPAREL	7	$8,850			7	$8,850
HOME FURN.	5	$7,064	7	$2,135	12	$9,199
EAT DRINK	15	$15,511	27	$11,490	42	$27,001
SPECIALTY	39	$18,221	35	$7,970	74	$26,191
SERVICES	69	$15,164	97	$16,344	166	$31,508
WHOLESALE	23	$36,007	46	$60,579	69	$96,586
MISC.	22	$107,674	52	$9,065	67	$116,349
* TOTAL *	219	$317,970	312	$146,263	531	$464,233

DES MOINES	BURLINGTON*		WEST BURLINGTON		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	17	$369,430				
BLDG. MTL.	19	$28,844			9	$14,321
GEN. MDSE.	10	$152,348	5	$59,642		
FOOD	40	$78,636			8	$6,772
MOTOR VEH.	43	$65,444	8	$19,086	32	$20,155
APPAREL	27	$44,515	20	$37,066		
HOME FURN.	43	$53,211	5	$8,111	9	$7,136
EAT DRINK	78	$128,473	10	$6,948	15	$10,357
SPECIALTY	132	$90,441	30	$38,519	54	$6,584
SERVICES	219	$130,199	42	$17,575	76	$10,986
WHOLESALE	58	$136,036	11	$22,027	27	$45,306
MISC.	80	$51,444	16	$25,938	60	$18,389
* TOTAL *	758	$1,329,021	147	$234,912	290	$140,006

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

DES MOINES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	10	$369,430
BLDG. MTL.	27	$43,165
GEN. MDSE.	15	$211,990
FOOD	48	$85,408
MOTOR VEH.	83	$104,685
APPAREL	47	$81,581
HOME FURN.	57	$68,458
EAT DRINK	103	$145,778
SPECIALTY	216	$135,544
SERVICES	337	$158,760
WHOLESALE	96	$203,369
MISC.	156	$95,771
* TOTAL *	1,195	$1,703,939

DICKINSON	SPIRIT LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$72,013	22	$42,995	28	$115,008
BLDG. MTL.			13	$7,656	13	$7,656
GEN. MDSE.			5	$8,380	5	$8,380
FOOD			5	$4,670	5	$4,670
MOTOR VEH.	13	$12,363	30	$20,842	43	$33,205
APPAREL	6	$11,991	8	$1,924	14	$13,915
HOME FURN.	11	$6,868	16	$4,706	27	$11,574
EAT DRINK	18	$13,967	45	$38,470	63	$52,437
SPECIALTY	40	$43,504	75	$11,858	115	$55,362
SERVICES	61	$15,737	141	$26,393	202	$42,130
WHOLESALE	9	$2,133	35	$29,171	44	$31,304
MISC.	29	$41,970	59	$9,603	86	$51,573
* TOTAL *	193	$220,546	452	$206,668	645	$427,214

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

DUBUQUE	DUBUQUE*		DYERSVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	17	$490,073			16	$29,124
BLDG. MTL.	49	$97,843			18	$33,479
GEN. MDSE.	16	$435,027	5	$14,700		
FOOD	50	$143,443	7	$6,514	13	$11,237
MOTOR VEH.	91	$129,595	10	$11,968	28	$41,457
APPAREL	64	$152,619	10	$6,784		
HOME FURN.	68	$81,588	7	$17,581	5	$6,244
EAT DRINK	167	$269,390	15	$16,845	59	$44,866
SPECIALTY	311	$219,317	31	$16,395	62	$12,330
SERVICES	448	$348,539	49	$29,786	155	$35,274
WHOLESALE	124	$226,874	11	$61,078	75	$79,762
MISC.	127	$104,459	18	$60,287	91	$22,121
* TOTAL *	1,532	$2,698,767	163	$241,938	522	$315,894

DUBUQUE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	33	$519,197
BLDG. MTL.	67	$131,322
GEN. MDSE.	21	$449,727
FOOD	70	$161,194
MOTOR VEH.	129	$183,020
APPAREL	74	$159,403
HOME FURN.	80	$105,413
EAT DRINK	241	$331,101
SPECIALTY	404	$248,042
SERVICES	652	$413,599
WHOLESALE	210	$367,714
MISC.	236	$186,867
* TOTAL *	2,217	$3,256,599

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

EMMET	ESTHERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			8	$20,047	8	$20,047
BLDG. MTL.	8	$13,486	10	$7,268	18	$20,754
GEN. MDSE.	11	$37,435			11	$37,435
FOOD						
MOTOR VEH.	19	$21,942	14	$3,084	33	$25,026
APPAREL	8	$15,785			8	$15,785
HOME FURN.	8	$13,617			8	$13,617
EAT DRINK	21	$22,103	13	$7,171	34	$29,274
SPECIALTY	44	$23,396	32	$9,940	76	$33,336
SERVICES	82	$23,368	62	$5,953	144	$29,321
WHOLESALE	24	$38,750	26	$13,209	50	$51,959
MISC.	37	$94,102	39	$10,689	76	$104,791
* TOTAL *	262	$303,984	204	$77,361	466	$381,345

FAYETTE	OELWEIN		WEST UNION*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$99,448	5	$46,446	24	$21,347
BLDG. MTL.	10	$10,383	5	$12,499	15	$14,496
GEN. MDSE.	7	$31,228			7	$24,702
FOOD	6	$19,112			17	$9,747
MOTOR VEH.	16	$20,673	12	$12,267	33	$22,192
APPAREL	20	$14,947				
HOME FURN.	14	$11,359	5	$16,793	9	$373
EAT DRINK	22	$24,748	12	$7,590	37	$19,446
SPECIALTY	51	$23,744	21	$9,968	49	$3,807
SERVICES	83	$42,909	36	$10,549	126	$20,406
WHOLESALE	26	$44,089	12	$16,475	53	$94,986
MISC.	22	$6,406	26	$22,464	51	$10,461
* TOTAL *	282	$349,046	134	$155,051	421	$241,963

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

FAYETTE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	34	$167,241
BLDG. MTL.	30	$37,378
GEN. MDSE.	14	$55,930
FOOD	23	$28,859
MOTOR VEH.	61	$55,132
APPAREL	20	$14,947
HOME FURN.	28	$28,525
EAT DRINK	71	$51,784
SPECIALTY	121	$37,519
SERVICES	245	$73,864
WHOLESALE	91	$155,550
MISC.	99	$39,331
* TOTAL *	837	$746,060

FLOYD	CHARLES CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$104,398	13	$25,862	19	$130,260
BLDG. MTL.	9	$15,277	11	$7,895	20	$23,172
GEN. MDSE.	9	$55,670	5	$3,092	14	$58,762
FOOD	10	$31,399	9	$2,293	19	$33,692
MOTOR VEH.	23	$25,772	15	$8,649	38	$34,421
APPAREL	18	$18,139			18	$18,139
HOME FURN.	13	$14,997	9	$807	22	$15,804
EAT DRINK	22	$34,275	18	$7,990	40	$42,265
SPECIALTY	52	$37,049	59	$3,145	111	$40,194
SERVICES	101	$33,572	104	$13,559	205	$47,131
WHOLESALE	32	$34,748	38	$41,737	70	$76,485
MISC.	37	$15,668	50	$4,777	87	$20,445
* TOTAL *	332	$420,964	331	$119,806	663	$540,770

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

FRANKLIN	HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$82,426	12	$21,247	18	$103,673
BLDG. MTL.	8	$15,126	13	$3,991	21	$19,117
GEN. MDSE.						
FOOD			9	$1,366	9	$1,366
MOTOR VEH.	15	$22,321	16	$6,161	31	$28,482
APPAREL	10	$7,965			10	$7,965
HOME FURN.	12	$5,708	8	$2,348	20	$8,056
EAT DRINK	20	$22,642	13	$4,913	33	$27,555
SPECIALTY	38	$12,810	34	$6,262	72	$19,072
SERVICES	63	$22,418	59	$9,123	122	$31,541
WHOLESALE	27	$38,639	45	$45,847	72	$84,486
MISC.	33	$23,989	39	$16,247	72	$40,236
* TOTAL *	232	$254,044	248	$117,505	480	$371,549

FREMONT	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	18	$33,977
BLDG. MTL.	18	$10,840
GEN. MDSE.	10	$30,235
FOOD	8	$20,614
MOTOR VEH.	23	$17,304
APPAREL	6	$5,977
HOME FURN.	8	$3,225
EAT DRINK	28	$17,517
SPECIALTY	44	$11,087
SERVICES	105	$27,442
WHOLESALE	32	$30,914
MISC.	28	$5,485
* TOTAL *	328	$214,617

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

GREENE	JEFFERSON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED -TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			12	$14,501	12	$14,501
BLDG. MTL.	11	$12,949	10	$2,524	21	$15,473
GEN. MDSE.	6	$18,131	5	$1,981	11	$20,112
FOOD			6	$3,521	6	$3,521
MOTOR VEH.	8	$17,381	22	$6,291	30	$23,672
APPAREL	10	$8,131			10	$8,131
HOME FURN.	9	$9,519	6	$26	15	$9,545
EAT DRINK	13	$14,075	14	$5,464	27	$19,539
SPECIALTY	39	$16,485	32	$1,293	71	$17,778
SERVICES	67	$24,978	68	$10,680	135	$35,658
WHOLESALE	19	$20,818	26	$48,895	45	$69,713
MISC.	33	$119,386	32	$6,200	65	$125,586
* TOTAL *	215	$261,853	233	$101,376	448	$363,229

GRUNDY	GRUNDY CENTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$50,049	14	$31,280	19	$81,329
BLDG. MTL.	6	$2,744	9	$4,659	15	$7,403
GEN. MDSE.			6	$3,645	6	$3,645
FOOD			8	$7,727	8	$7,727
MOTOR VEH.	15	$12,367	24	$10,671	39	$23,038
APPAREL						
HOME FURN.			14	$3,206	14	$3,206
EAT DRINK	8	$5,218	29	$16,873	37	$22,091
SPECIALTY	20	$8,284	45	$6,978	65	$15,262
SERVICES	31	$7,981	88	$14,883	119	$22,864
WHOLESALE	14	$55,587	49	$109,634	63	$165,221
MISC.	29	$43,674	47	$12,395	76	$56,069
* TOTAL *	128	$185,904	333	$221,951	461	$407,855

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

GUTHRIE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$90,394
BLDG. MTL.	17	$15,819
GEN. MDSE.	8	$5,894
FOOD	12	$14,630
MOTOR VEH.	34	$14,622
APPAREL	6	$3,595
HOME FURN.	9	$5,462
EAT DRINK	33	$18,118
SPECIALTY	70	$9,771
SERVICES	142	$16,710
WHOLESALE	48	$70,217
MISC.	56	$10,785
* TOTAL *	459	$276,017

HAMILTON	WEBSTER CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$81,621	21	$39,995	26	$121,616
BLDG. MTL.	12	$13,947	15	$10,043	27	$23,990
GEN. MDSE.	8	$30,296			8	$30,296
FOOD	8	$25,268	5	$2,811	13	$28,079
MOTOR VEH.	20	$15,914	26	$10,540	46	$26,454
APPAREL	7	$16,133			7	$16,133
HOME FURN.	5	$10,981	9	$1,250	14	$12,231
EAT DRINK	29	$29,103	20	$18,955	49	$48,058
SPECIALTY	62	$28,048	46	$14,509	108	$42,557
SERVICES	94	$30,891	94	$22,911	188	$53,802
WHOLESALE	28	$21,145	44	$84,584	72	$105,729
MISC.	37	$7,526	45	$7,862	82	$15,388
* TOTAL *	315	$310,873	325	$213,460	640	$524,333

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

HANCOCK CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$106,915
BLDG. MTL.	20	$19,601
GEN. MDSE.	9	$6,755
FOOD	14	$12,479
MOTOR VEH.	26	$12,493
APPAREL	8	$13,702
HOME FURN.	12	$14,020
EAT DRINK	30	$18,590
SPECIALTY	63	$32,755
SERVICES	144	$44,970
WHOLESALE	57	$78,855
MISC.	59	$10,248
* TOTAL *	462	$371,383

HARDIN	IOWA FALLS		ELDORA*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$124,812			19	$28,093
BLDG. MTL.	6	$6,390	5	$4,235	22	$37,192
GEN. MDSE.	8	$39,504				
FOOD	9	$22,804			13	$10,263
MOTOR VEH.	18	$17,073	9	$7,294	32	$27,253
APPAREL	13	$15,981				
HOME FURN.	10	$10,624			17	$6,780
EAT DRINK	18	$23,172	7	$5,013	26	$16,824
SPECIALTY	44	$31,248	27	$10,825	67	$6,741
SERVICES	94	$29,623	50	$9,669	110	$16,405
WHOLESALE	19	$49,122	12	$12,383	58	$132,935
MISC.	32	$5,773	41	$73,478	69	$21,522
* TOTAL *	277	$376,126	151	$122,897	433	$304,008

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

HARDIN CLASS	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	25	$152,905
BLDG. MTL.	33	$47,817
GEN. MDSE.	8	$39,504
FOOD	22	$33,067
MOTOR VEH.	59	$51,620
APPAREL	13	$15,981
HOME FURN.	27	$17,404
EAT DRINK	51	$45,009
SPECIALTY	138	$48,814
SERVICES	254	$55,697
WHOLESALE	89	$194,440
MISC.	142	$100,773
* TOTAL *	861	$803,031

HARRISON	MISSOURI VALLEY		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX.	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			14	$57,179	14	$57,179
BLDG. MTL.	5	$5,951	13	$14,563	18	$20,514
GEN. MDSE.	6	$11,899	6	$3,293	12	$15,192
FOOD			14	$10,225	14	$10,225
MOTOR VEH.	15	$10,862	32	$16,888	47	$27,750
APPAREL						
HOME FURN.	5	$2,228	11	$9,634	16	$11,862
EAT DRINK	17	$20,857	28	$16,076	45	$36,933
SPECIALTY	18	$10,488	58	$8,391	76	$18,879
SERVICES	40	$10,482	114	$19,635	154	$30,117
WHOLESALE	10	$25,686	55	$52,500	65	$78,186
MISC.	18	$50,163	42	$10,505	60	$60,668
* TOTAL *	134	$148,616	387	$218,889	521	$367,505

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

HENRY CLASS	MT PLEASANT* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	6	$140,685	15	$33,028	21	$173,713
BLDG. MTL.	10	$21,301	13	$21,947	23	$43,248
GEN. MDSE.	8	$46,680			8	$46,680
FOOD	5	$23,689	8	$4,676	13	$28,365
MOTOR VEH.	21	$19,223	28	$15,061	49	$34,284
APPAREL	10	$11,384			10	$11,384
HOME FURN.	7	$7,263	6	$9,793	13	$17,056
EAT DRINK	18	$27,809	17	$7,322	35	$35,131
SPECIALTY	44	$30,092	55	$5,480	99	$35,572
SERVICES	72	$17,525	101	$24,987	173	$42,512
WHOLESALE	20	$49,850	45	$46,346	65	$96,196
MISC.	34	$19,354	62	$17,905	96	$37,259
* TOTAL *	255	$414,855	350	$186,545	605	$601,400

HOWARD CLASS	CRESCO* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	5	$85,805	7	$2,401	12	$88,206
BLDG. MTL.	9	$16,295	9	$8,200	18	$24,495
GEN. MDSE.	6	$8,566			6	$8,566
FOOD			8	$1,976	8	$1,976
MOTOR VEH.	16	$14,239	11	$8,247	27	$22,486
APPAREL	7	$5,433			7	$5,433
HOME FURN.	5	$5,218			5	$5,218
EAT DRINK	14	$9,362	22	$9,731	36	$19,093
SPECIALTY	16	$7,212	30	$7,419	46	$14,631
SERVICES	56	$16,460	65	$7,234	121	$23,694
WHOLESALE	15	$43,302	30	$30,594	45	$73,896
MISC.	26	$18,278	36	$6,024	62	$24,302
* TOTAL *	175	$230,170	218	$81,826	393	$311,996

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

HUMBOLDT	HUMBOLDT		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$81,376	14	$11,466	19	$92,842
BLDG. MTL.	10	$10,196	11	$5,020	21	$15,216
GEN. MDSE.						
FOOD			8	$1,938	8	$1,938
MOTOR VEH.	20	$25,071	17	$15,667	37	$40,738
APPAREL	10	$10,817			10	$10,817
HOME FURN.	7	$8,216			7	$8,216
EAT DRINK	14	$14,426	19	$9,697	33	$24,123
SPECIALTY	29	$12,107	45	$2,711	74	$14,818
SERVICES	49	$20,841	61	$8,669	110	$29,510
WHOLESALE	28	$46,611	26	$17,721	54	$64,332
MISC.	32	$62,070	37	$8,431	69	$70,501
* TOTAL *	204	$291,731	238	$81,320	442	$373,051

IDA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	17	$86,375
BLDG. MTL.	12	$16,609
GEN. MDSE.	5	$14,279
FOOD	11	$16,916
MOTOR VEH.	27	$21,782
APPAREL	9	$4,828
HOME FURN.	11	$6,050
EAT DRINK	19	$12,348
SPECIALTY	53	$10,433
SERVICES	94	$24,836
WHOLESALE	45	$78,130
MISC.	41	$12,285
* TOTAL *	344	$304,871

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

IOWA CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	14	$94,912
BLDG. MTL.	15	$20,638
GEN. MDSE.	8	$7,575
FOOD	18	$26,209
MOTOR VEH.	52	$38,958
APPAREL	12	$5,092
HOME FURN.	14	$15,846
EAT DRINK	41	$74,481
SPECIALTY	89	$31,389
SERVICES	172	$59,534
WHOLESALE	56	$80,807
MISC.	80	$42,841
* TOTAL *	571	$498,282

JACKSON CLASS	MAQUOKETA* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	7	$74,059	19	$34,964	26	$109,023
BLDG. MTL.	8	$16,614	13	$30,094	21	$46,708
GEN. MDSE.	7	$31,465	5	$2,709	12	$34,174
FOOD	7	$23,162	18	$6,889	25	$30,051
MOTOR VEH.	25	$20,162	24	$12,249	49	$32,411
APPAREL	16	$10,722	7	$2,307	23	$13,029
HOME FURN.	10	$8,707	10	$1,528	20	$10,235
EAT DRINK	27	$24,327	34	$18,365	61	$42,692
SPECIALTY	41	$27,958	72	$27,221	113	$55,179
SERVICES	98	$26,893	160	$27,310	258	$54,203
WHOLESALE	15	$17,842	49	$62,169	64	$80,011
MISC.	31	$7,645	45	$6,269	76	$13,914
* TOTAL *	292	$289,556	456	$232,074	748	$521,630

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

JASPER	NEWTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$149,386	24	$140,306	31	$289,692
BLDG. MTL.	13	$20,010	23	$28,248	36	$48,258
GEN. MDSE.	16	$68,439	6	$6,056	22	$74,495
FOOD	8	$63,173	12	$9,409	20	$72,582
MOTOR VEH.	40	$51,437	41	$34,148	81	$85,585
APPAREL	21	$18,267			21	$18,267
HOME FURN.	26	$39,980	14	$2,456	40	$42,436
EAT DRINK	36	$54,617	29	$14,268	65	$68,885
SPECIALTY	105	$51,509	103	$22,528	208	$74,037
SERVICES	157	$94,481	171	$39,035	328	$133,516
WHOLESALE	33	$37,207	66	$99,753	99	$136,960
MISC.	50	$34,174	81	$26,115	130	$60,279
* TOTAL *	512	$682,680	569	$422,312	1,081	$1,104,992

JEFFERSON	FAIRFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$118,465	8	$3,082	13	$121,547
BLDG. MTL.	11	$25,239	7	$4,813	18	$30,052
GEN. MDSE.	7	$38,706			7	$38,706
FOOD	13	$32,658			13	$32,658
MOTOR VEH.	24	$28,063	14	$10,641	38	$38,704
APPAREL	17	$20,720			17	$20,720
HOME FURN.	19	$12,660			19	$12,660
EAT DRINK	25	$33,292	9	$2,399	34	$35,691
SPECIALTY	77	$36,750	23	$5,550	100	$42,300
SERVICES	97	$32,226	71	$6,928	168	$39,154
WHOLESALE	27	$29,686	24	$10,948	51	$40,634
MISC.	45	$25,117	35	$5,751	80	$30,868
* TOTAL *	367	$433,582	191	$50,112	558	$483,694

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

JOHNSON CLASS	IOWA CITY* NO. OF BUS.	COMPUTED TAX	CORALVILLE NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES	13	$452,557			12	$9,086
BLDG. MTL.	24	$53,342	5	$47,276	19	$31,434
GEN. MDSE.	14	$264,867			5	$4,241
FOOD	32	$149,006	5	$40,981	11	$6,269
MOTOR VEH.	58	$87,376	23	$23,735	26	$16,920
APPAREL	62	$109,935				
HOME FURN.	55	$84,394	12	$24,080	15	$6,396
EAT DRINK	107	$319,518	33	$106,395	25	$69,238
SPECIALTY	240	$289,194	32	$25,008	91	$26,181
SERVICES	289	$221,448	70	$59,417	169	$45,600
WHOLESALE	60	$114,874	18	$30,344	58	$47,927
MISC.	118	$98,678	33	$78,172	75	$11,009
* TOTAL *	1,072	$2,245,189	231	$435,408	506	$274,301

JOHNSON CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$461,643
BLDG. MTL.	48	$132,052
GEN. MDSE.	19	$269,108
FOOD	48	$196,256
MOTOR VEH.	107	$128,031
APPAREL	62	$109,935
HOME FURN.	82	$114,870
EAT DRINK	165	$495,151
SPECIALTY	363	$340,383
SERVICES	528	$326,465
WHOLESALE	136	$193,145
MISC.	226	$187,859
* TOTAL *	1,809	$2,954,898

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

JONES	ANAMOSA*		MONTICELLO		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$158,355			16	$11,035
BLDG. MTL.	6	$7,625	6	$7,008	12	$13,152
GEN. MDSE.	5	$11,200	6	$12,165		
FOOD			10	$12,418	11	$3,194
MOTOR VEH.	15	$11,196	19	$19,637	25	$18,811
APPAREL	5	$2,521	5	$2,084		
HOME FURN.			12	$7,733	10	$367
EAT DRINK	9	$8,106	10	$11,938	22	$15,670
SPECIALTY	25	$7,842	40	$19,304	50	$9,503
SERVICES	46	$11,972	46	$11,307	123	$13,433
WHOLESALE	13	$16,034	23	$36,241	47	$35,084
MISC.	24	$17,476	28	$67,678	50	$9,103
* TOTAL *	153	$252,327	205	$207,513	366	$129,352

JONES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$169,390
BLDG. MTL.	24	$27,785
GEN. MDSE.	11	$23,365
FOOD	21	$15,612
MOTOR VEH.	59	$49,644
APPAREL	10	$4,605
HOME FURN.	22	$8,100
EAT DRINK	41	$35,714
SPECIALTY	115	$36,649
SERVICES	215	$36,712
WHOLESALE	83	$87,359
MISC.	102	$94,257
* TOTAL *	724	$589,192

KEOKUK	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	19	$55,871
BLDG. MTL.	24	$17,620
GEN. MDSE.	5	$4,331
FOOD	17	$9,640
MOTOR VEH.	41	$23,144
APPAREL		
HOME FURN.	13	$13,483
EAT DRINK	41	$22,642
SPECIALTY	73	$19,467
SERVICES	167	$26,918
WHOLESALE	76	$73,655
MISC.	73	$19,018
* TOTAL *	549	$285,789

KOSSUTH	ALGONA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			25	$20,951	25	$20,951
BLDG. MTL.	8	$13,268	18	$14,072	26	$27,340
GEN. MDSE.	10	$56,797	6	$5,503	16	$62,300
FOOD	7	$26,034	14	$7,598	21	$33,632
MOTOR VEH.	21	$28,972	34	$26,914	55	$55,886
APPAREL	15	$16,318	7	$1,508	22	$17,826
HOME FURN.	12	$14,571	7	$6,881	19	$21,452
EAT DRINK	25	$34,361	30	$14,710	55	$49,071
SPECIALTY	57	$35,695	77	$22,563	134	$58,258
SERVICES	85	$33,129	128	$21,659	213	$54,788
WHOLESALE	37	$97,889	71	$98,528	108	$196,417
MISC.	44	$95,761	75	$14,970	119	$110,731
* TOTAL *	321	$452,795	492	$255,857	813	$708,652

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

LEE CLASS	FT MADISON* NO. OF BUS.	FT MADISON* COMPUTED TAX	KEOKUK NO. OF BUS.	KEOKUK COMPUTED TAX	OTHER NO. OF BUS.	OTHER COMPUTED TAX
UTILITIES			9	$165,069	15	$32,158
BLDG. MTL.	11	$25,177	10	$25,530	14	$9,908
GEN. MDSE.	7	$43,482	9	$53,417	5	$27,007
FOOD	10	$21,807	10	$39,532	10	$27,147
MOTOR VEH.	30	$26,863	29	$44,355	30	$18,260
APPAREL	10	$13,796	18	$21,131		
HOME FURN.	12	$16,944	16	$16,337	12	$14,283
EAT DRINK	37	$49,510	47	$60,887	28	$18,573
SPECIALTY	63	$32,497	78	$69,740	64	$12,011
SERVICES	100	$46,440	135	$64,092	137	$37,512
WHOLESALE	17	$124,479	32	$45,241	61	$69,119
MISC.	32	$87,138	61	$54,031	69	$17,933
* TOTAL *	329	$488,133	454	$659,362	445	$283,911

LEE CLASS	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	24	$197,227
BLDG. MTL.	35	$60,615
GEN. MDSE.	21	$123,906
FOOD	30	$88,486
MOTOR VEH.	89	$89,478
APPAREL	28	$34,927
HOME FURN.	40	$47,564
EAT DRINK	112	$128,970
SPECIALTY	205	$114,248
SERVICES	372	$148,044
WHOLESALE	110	$238,839
MISC.	162	$159,102
* TOTAL *	1,228	$1,431,406

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

LINN	CEDAR RAPIDS*		MARION		MT VERNON	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	27	$1,149,913	6	$186,319		
BLDG. MTL.	63	$280,631	12	$12,612		
GEN. MDSE.	30	$898,918				
FOOD	79	$284,602	14	$55,377		
MOTOR VEH.	178	$257,519	32	$68,855	5	$3,496
APPAREL	122	$194,512	12	$11,722	6	$2,677
HOME FURN.	105	$236,650	19	$30,685		
EAT DRINK	259	$616,793	38	$90,577	9	$9,881
SPECIALTY	599	$557,559	112	$59,540	22	$10,585
SERVICES	861	$852,712	134	$61,190	29	$9,283
WHOLESALE	270	$935,976	50	$71,187	5	$5,755
MISC.	298	$272,105	57	$28,163	20	$90,326
* TOTAL *	2,891	$6,537,890	486	$676,227	96	$132,003

LINN	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	31	$23,078	64	$1,359,310
BLDG. MTL.	33	$30,921	108	$324,164
GEN. MDSE.	8	$4,649	38	$903,567
FOOD	19	$12,380	112	$352,359
MOTOR VEH.	58	$37,161	273	$367,031
APPAREL	7	$894	147	$209,805
HOME FURN.	18	$2,039	142	$269,374
EAT DRINK	50	$26,556	356	$743,807
SPECIALTY	146	$17,669	879	$645,353
SERVICES	227	$42,466	1,251	$965,651
WHOLESALE	90	$79,548	415	$1,092,466
MISC.	132	$29,241	507	$419,835
* TOTAL *	819	$306,602	4,292	$7,652,722

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

LOUISA CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$41,763
BLDG. MTL.	11	$11,502
GEN. MDSE.	8	$5,902
FOOD	7	$3,172
MOTOR VEH.	26	$25,028
APPAREL	7	$2,476
HOME FURN.	11	$9,326
EAT DRINK	32	$31,292
SPECIALTY	51	$13,172
SERVICES	89	$14,589
WHOLESALE	31	$67,246
MISC.	33	$7,621
* TOTAL *	320	$233,089

LUCAS	CHARITON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			7	$3,547	7	$3,547
BLDG. MTL.	6	$8,897			6	$8,897
GEN. MDSE.	6	$24,799			6	$24,799
FOOD	6	$17,679			6	$17,679
MOTOR VEH.	20	$16,698	11	$9,796	31	$26,494
APPAREL	12	$11,568			12	$11,568
HOME FURN.	8	$7,939			8	$7,939
EAT DRINK	18	$15,062	9	$3,985	27	$19,047
SPECIALTY	44	$15,533	31	$10,251	75	$25,784
SERVICES	78	$15,785	36	$3,548	114	$19,333
WHOLESALE	10	$5,579	23	$14,575	33	$20,154
MISC.	21	$65,501	29	$7,184	50	$72,685
* TOTAL *	229	$205,040	146	$52,886	375	$257,926

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

LYON	ROCK RAPIDS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			14	$9,878	14	$9,878
BLDG. MTL.	5	$3,561	15	$14,259	20	$17,820
GEN. MDSE.						
FOOD			9	$4,291	9	$4,291
MOTOR VEH.	9	$5,568	27	$16,435	36	$22,003
APPAREL	5	$6,494			5	$6,494
HOME FURN.			10	$11,479	10	$11,479
EAT DRINK	11	$7,462	20	$12,022	31	$19,484
SPECIALTY	17	$4,127	44	$6,035	61	$10,162
SERVICES	33	$14,449	86	$11,653	119	$26,102
WHOLESALE	10	$19,731	49	$58,150	59	$77,881
MISC.	30	$64,540	42	$21,342	72	$85,882
* TOTAL *	120	$125,932	316	$165,544	436	$291,476

MADISON	WINTERSET*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			8	$6,896	8	$6,896
BLDG. MTL.	8	$10,980	6	$3,507	14	$14,487
GEN. MDSE.	7	$11,779	6	$1,309	13	$13,088
FOOD			6	$1,185	6	$1,185
MOTOR VEH.	14	$15,759	10	$4,626	24	$20,385
APPAREL	8	$7,442			8	$7,442
HOME FURN.	6	$4,269			6	$4,269
EAT DRINK	13	$7,984	14	$8,571	27	$16,555
SPECIALTY	29	$14,780	43	$7,392	72	$22,172
SERVICES	55	$17,561	65	$7,856	120	$25,417
WHOLESALE	10	$25,398	33	$11,524	43	$36,922
MISC.	30	$56,741	28	$2,329	58	$59,070
* TOTAL *	180	$172,693	219	$55,195	399	$227,888

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

MAHASKA	OSKALOOSA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$156,991	15	$12,693	22	$169,684
BLDG. MTL.	17	$36,277	10	$7,744	27	$44,021
GEN. MDSE.	13	$81,386			13	$81,386
FOOD	13	$47,491			13	$47,491
MOTOR VEH.	41	$35,271	12	$2,718	53	$37,989
APPAREL	17	$21,648	7	$1,487	24	$23,135
HOME FURN.	18	$29,176			18	$29,176
EAT DRINK	34	$58,554	19	$5,193	53	$63,747
SPECIALTY	93	$56,438	49	$4,104	142	$60,542
SERVICES	135	$47,463	90	$14,574	225	$62,037
WHOLESALE	33	$63,412	31	$20,759	64	$84,171
MISC.	58	$24,021	65	$8,942	123	$32,963
* TOTAL *	479	$658,128	298	$78,214	777	$736,342

MARION	KNOXVILLE*		PELLA		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$132,239	5	$68,767	21	$28,784
BLDG. MTL.	9	$11,103	11	$27,916	15	$10,241
GEN. MDSE.	7	$35,396	6	$18,069	6	$6,054
FOOD	7	$24,320	7	$15,467	10	$3,479
MOTOR VEH.	22	$19,146	20	$17,470	19	$8,182
APPAREL	14	$12,477	11	$14,901		
HOME FURN.	16	$10,372	4	$18,477	12	$5,272
EAT DRINK	25	$35,185	18	$23,745	18	$13,868
SPECIALTY	39	$25,188	50	$24,689	64	$3,371
SERVICES	83	$39,069	73	$27,137	95	$15,930
WHOLESALE	17	$6,180	20	$39,921	37	$16,618
MISC.	19	$8,842	36	$18,574	25	$2,761
* TOTAL *	264	$359,517	266	$315,133	322	$114,560

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

MARION	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	32	$229,790
BLDG. MTL.	35	$49,260
GEN. MDSE.	19	$59,519
FOOD	24	$43,266
MOTOR VEH.	61	$44,798
APPAREL	25	$27,378
HOME FURN.	37	$34,121
EAT DRINK	61	$72,798
SPECIALTY	153	$53,248
SERVICES	251	$82,136
WHOLESALE	74	$62,719
MISC.	80	$30,177
* TOTAL *	852	$789,210

MARSHALL	MARSHALLTOWN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$341,657	20	$15,231	27	$356,888
BLDG. MTL.	23	$50,212	9	$5,301	32	$55,513
GEN. MDSE.	11	$133,419			11	$133,419
FOOD	23	$82,422	13	$4,715	36	$87,137
MOTOR VEH.	55	$62,010	24	$15,987	79	$77,997
APPAREL	38	$52,085			38	$52,085
HOME FURN.	43	$56,852	6	$1,015	49	$57,867
EAT DRINK	69	$117,968	24	$14,181	93	$132,149
SPECIALTY	146	$125,314	55	$7,518	201	$132,832
SERVICES	224	$124,714	100	$25,969	324	$150,683
WHOLESALE	52	$49,602	55	$48,891	107	$98,493
MISC.	68	$111,677	50	$16,052	118	$127,729
* TOTAL *	759	$1,307,932	356	$154,860	1,115	$1,462,792

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

MILLS	GLENWOOD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.			13	$6,535	13	$6,535
GEN. MDSE.	5	$4,551	7	$5,414	12	$9,965
FOOD						
MOTOR VEH.	7	$15,590			7	$15,590
APPAREL	9	$10,756	15	$11,942	24	$22,698
HOME FURN.	7	$14,713			7	$14,713
EAT DRINK	10	$14,429	16	$8,577	26	$23,006
SPECIALTY	24	$8,224	33	$3,892	57	$12,116
SERVICES	48	$18,872	51	$10,857	99	$29,729
WHOLESALE	7	$5,061	27	$20,605	34	$25,666
MISC.	21	$85,692	41	$16,618	62	$102,310
* TOTAL *	138	$177,888	203	$84,440	341	$262,328

MITCHELL	OSAGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$33,005	13	$57,412	18	$90,417
BLDG. MTL.	7	$15,421	13	$9,077	20	$24,498
GEN. MDSE.	5	$5,909	5	$2,584	10	$8,493
FOOD	7	$7,581	10	$4,969	17	$12,550
MOTOR VEH.	12	$21,654	17	$8,230	29	$29,884
APPAREL	7	$7,262			7	$7,262
HOME FURN.	7	$5,926	8	$3,535	15	$9,461
EAT DRINK	9	$6,592	22	$12,265	31	$18,857
SPECIALTY	22	$12,240	34	$6,804	56	$19,044
SERVICES	49	$12,382	63	$19,490	112	$31,872
WHOLESALE	14	$25,273	34	$22,019	48	$47,292
MISC.	14	$6,565	36	$8,229	50	$14,794
* TOTAL *	158	$159,810	255	$154,614	413	$314,424

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

MONONA	ONAWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$48,766	17	$19,865	23	$68,631
BLDG. MTL.	5	$5,790	11	$7,872	16	$13,662
GEN. MDSE.	5	$8,378			5	$8,378
FOOD	5	$8,875	10	$6,388	15	$15,263
MOTOR VEH.	16	$15,238	17	$11,669	33	$26,907
APPAREL	8	$3,655			8	$3,655
HOME FURN.	5	$1,140	9	$3,423	14	$4,563
EAT DRINK	7	$8,962	34	$13,743	41	$22,705
SPECIALTY	24	$20,812	41	$5,947	65	$26,759
SERVICES	45	$13,705	81	$19,510	126	$33,215
WHOLESALE	18	$28,755	44	$58,665	62	$87,420
MISC.	16	$3,061	32	$10,890	48	$13,951
* TOTAL *	160	$167,137	296	$157,972	456	$325,109

MONROE	ALBIA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$54,989			5	$54,989
BLDG. MTL.	5	$9,326	6	$502	11	$9,828
GEN. MDSE.	6	$13,738			6	$13,738
FOOD	7	$14,718			7	$14,718
MOTOR VEH.	13	$7,953	9	$4,355	22	$12,308
APPAREL	7	$5,343			7	$5,343
HOME FURN.	10	$10,393			10	$10,393
EAT DRINK	16	$7,120	7	$2,855	23	$9,975
SPECIALTY	35	$19,417	14	$4,193	49	$23,610
SERVICES	50	$14,514	33	$14,492	83	$29,006
WHOLESALE	11	$4,747	13	$6,727	24	$11,474
MISC.	22	$4,582	25	$7,264	47	$11,846
* TOTAL *	187	$166,840	107	$40,388	294	$207,226

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1963

MONTGOMERY	RED OAK*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$92,887	6	$9,116	11	$102,003
BLDG. MTL.	11	$8,850	7	$3,820	18	$12,670
GEN. MDSE.	7	$39,037			7	$39,037
FOOD			6	$3,313	6	$3,313
MOTOR VEH.	21	$21,102	9	$4,458	30	$25,560
APPAREL	11	$10,306			11	$10,306
HOME FURN.	8	$10,725			8	$10,725
EAT DRINK	18	$19,690	13	$5,389	31	$25,079
SPECIALTY	50	$31,095	41	$10,403	91	$41,498
SERVICES	81	$30,212	59	$10,048	140	$40,260
WHOLESALE	23	$50,014	29	$13,148	52	$63,162
MISC.	41	$40,845	38	$24,789	79	$65,634
* TOTAL *	276	$354,763	206	$84,484	484	$439,247

MUSCATINE	MUSCATINE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$275,313	10	$196,829	17	$472,142
BLDG. MTL.	14	$59,724	19	$8,943	33	$68,667
GEN. MDSE.	10	$80,931	9	$7,024	19	$87,955
FOOD	15	$68,590	4	$10,203	24	$78,793
MOTOR VEH.	53	$59,528	28	$23,208	81	$82,736
APPAREL	32	$38,557	7	$1,524	39	$40,081
HOME FURN.	25	$41,712	13	$11,070	38	$52,782
EAT DRINK	74	$98,546	27	$13,269	101	$111,815
SPECIALTY	124	$115,027	95	$19,249	219	$134,276
SERVICES	194	$108,098	105	$31,971	299	$140,069
WHOLESALE	38	$38,704	59	$61,155	97	$99,859
MISC.	74	$35,503	67	$23,519	139	$51,034
* TOTAL *	660	$1,020,233	446	$399,976	1,106	$1,420,209

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

OBRIEN	SHELDON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			14	$63,234	14	$63,234
BLDG. MTL.	9	$14,730	19	$8,837	28	$23,567
GEN. MDSE.			7	$2,915	7	$2,915
FOOD			11	$6,852	11	$6,852
MOTOR VEH.	16	$15,037	31	$14,395	47	$29,432
APPAREL	6	$13,699	13	$2,493	19	$16,192
HOME FURN.	11	$12,366	14	$7,796	25	$20,162
EAT DRINK	15	$20,224	35	$23,306	50	$43,530
SPECIALTY	34	$31,324	78	$13,654	112	$44,978
SERVICES	71	$18,060	141	$36,125	212	$54,185
WHOLESALE	28	$41,571	57	$50,177	85	$91,748
MISC.	36	$114,874	52	$12,903	88	$127,777
* TOTAL *	226	$281,885	472	$242,687	698	$524,572

OSCEOLA	SIBLEY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			6	$1,755	6	$1,755
BLDG. MTL.	8	$7,834	7	$3,762	15	$11,596
GEN. MDSE.						
FOOD			5	$2,670	5	$2,670
MOTOR VEH.	8	$5,625	13	$3,120	21	$8,745
APPAREL	8	$7,914			8	$7,914
HOME FURN.	5	$3,671			5	$3,671
EAT DRINK	11	$7,933	12	$8,093	23	$16,026
SPECIALTY	18	$14,270	20	$5,350	38	$19,620
SERVICES	35	$17,598	46	$4,538	81	$22,136
WHOLESALE	12	$11,776	27	$26,889	39	$38,665
MISC.	32	$74,415	27	$8,179	59	$82,594
* TOTAL *	137	$151,036	163	$64,356	300	$215,392

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

PAGE CLASS	CLARINDA* NO. OF BUS.	CLARINDA* COMPUTED TAX	SHENANDOAH NO. OF BUS.	SHENANDOAH COMPUTED TAX	OTHER NO. OF BUS.	OTHER COMPUTED TAX
UTILITIES					11	$8,320
BLDG. MTL.	8	$5,988	15	$27,218	6	$5,800
GEN. MDSE.	6	$14,143	5	$15,465		
FOOD	5	$12,343	6	$8,690	5	$1,201
MOTOR VEH.	13	$10,654	23	$15,280	14	$6,936
APPAREL	9	$8,956	15	$16,270		
HOME FURN.	9	$11,099	8	$14,730	7	$1,090
EAT DRINK	19	$18,488	13	$11,190	7	$2,260
SPECIALTY	35	$25,411	52	$39,088	21	$4,627
SERVICES	67	$23,605	86	$27,289	52	$6,755
WHOLESALE	22	$46,058	23	$27,592	19	$24,750
MISC.	20	$65,093	51	$89,872	30	$6,444
* TOTAL *	213	$241,838	297	$292,684	172	$68,183

PAGE CLASS	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	11	$8,320
BLDG. MTL.	29	$39,006
GEN. MDSE.	11	$29,608
FOOD	16	$22,234
MOTOR VEH.	50	$32,870
APPAREL	24	$25,226
HOME FURN.	24	$26,919
EAT DRINK	39	$31,938
SPECIALTY	108	$69,126
SERVICES	205	$57,649
WHOLESALE	64	$98,400
MISC.	101	$161,409
* TOTAL *	682	$602,705

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

PALO ALTO CLASS	EMMETSBURG* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			12	$19,547	12	$19,547
BLDG. MTL.	6	$10,191	11	$12,775	17	$22,966
GEN. MDSE.	5	$11,670			5	$11,670
FOOD			9	$4,334	9	$4,334
MOTOR VEH.	17	$21,174	15	$10,626	32	$31,800
APPAREL	8	$5,302			8	$5,302
HOME FURN.	5	$3,487	5	$4,444	10	$7,931
EAT DRINK	13	$9,355	26	$14,097	39	$23,452
SPECIALTY	22	$15,146	31	$1,842	53	$16,988
SERVICES	51	$34,940	73	$9,683	124	$44,623
WHOLESALE	23	$19,707	29	$45,994	52	$65,701
MISC.	25	$49,359	39	$3,432	64	$52,791
* TOTAL *	175	$180,331	250	$126,774	425	$307,105

PLYMOUTH CLASS	LE MARS* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$114,163	13	$23,958	19	$138,121
BLDG. MTL.	10	$11,735	16	$28,499	26	$40,234
GEN. MDSE.	6	$38,629	6	$2,995	12	$41,624
FOOD	5	$32,761	14	$6,937	19	$39,698
MOTOR VEH.	15	$21,420	39	$34,749	54	$56,169
APPAREL	11	$14,252	6	$3,904	17	$18,156
HOME FURN.	11	$9,339	11	$8,582	22	$17,921
EAT DRINK	29	$46,206	40	$20,942	69	$67,148
SPECIALTY	52	$29,649	80	$20,710	132	$50,359
SERVICES	83	$31,655	134	$28,537	217	$60,192
WHOLESALE	35	$33,491	55	$37,409	90	$70,900
MISC.	36	$11,959	52	$10,490	88	$22,449
* TOTAL *	299	$395,259	466	$227,712	765	$622,971

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

POCAHONTAS CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	24	$92,269
BLDG. MTL.	16	$25,404
GEN. MDSE.	9	$7,486
FOOD	13	$11,575
MOTOR VEH.	42	$21,775
APPAREL	13	$5,479
HOME FURN.	20	$12,833
EAT DRINK	31	$18,986
SPECIALTY	71	$23,379
SERVICES	139	$23,963
WHOLESALE	51	$77,078
MISC.	62	$28,528
* TOTAL *	491	$348,755

POLK	DES MOINES*		WEST DES MOINES		URBANDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	49	$2,978,356	5	$11,951		
BLDG. MTL.	136	$596,547	14	$38,389		
GEN. MDSE.	75	$1,478,940	17	$361,065		
FOOD	154	$635,623	17	$78,157		
MOTOR VEH.	376	$680,375	26	$25,711	10	$7,066
APPAREL	196	$398,696	54	$125,212		
HOME FURN.	243	$618,941	36	$68,050	6	$437
EAT DRINK	548	$1,085,612	52	$171,785	17	$26,575
SPECIALTY	1,226	$1,215,270	204	$149,617	35	$21,712
SERVICES	1,838	$2,130,041	147	$179,882	56	$25,863
WHOLESALE	559	$1,919,562	53	$94,787	11	$4,624
MISC.	633	$913,000	52	$61,282	19	$48,328
* TOTAL *	6,033	$14,480,963	677	$1,365,888	154	$134,605

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

POLK	ALTOONA		ANKENY		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					18	$25,175
BLDG. MTL.			11	$32,136	12	$17,365
GEN. MDSE.			6	$17,050	6	$5,873
FOOD			15	$48,315	13	$30,024
MOTOR VEH.	7	$24,247	24	$31,367	30	$24,362
APPAREL	6	$2,066	11	$10,508	8	$3,879
HOME FURN.	13	$2,928	14	$5,671	10	$3,969
EAT DRINK	11	$34,477	26	$44,881	36	$67,145
SPECIALTY	35	$13,028	91	$50,503	85	$28,228
SERVICES	50	$34,631	109	$59,547	144	$39,206
WHOLESALE	11	$2,400	29	$33,451	41	$72,209
MISC.	28	$46,323	44	$144,974	152	$52,462
* TOTAL *	161	$160,100	380	$478,403	541	$353,037

POLK	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	72	$2,915,482
BLDG. MTL.	173	$684,437
GEN. MDSE.	104	$1,792,928
FOOD	199	$792,119
MOTOR VEH.	473	$793,128
APPAREL	275	$540,361
HOME FURN.	322	$699,996
EAT DRINK	690	$1,430,475
SPECIALTY	1,676	$1,478,358
SERVICES	2,344	$2,469,170
WHOLESALE	704	$2,127,033
MISC.	914	$1,249,509
* TOTAL *	7,946	$16,972,996

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

POTTAWATTAMIE	COUNCIL BLUFFS*		CARTER LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$470,183			33	$174,935
BLDG. MTL.	18	$56,456			35	$27,454
GEN. MDSE.	13	$201,585				
FOOD	34	$159,134			21	$14,990
MOTOR VEH.	91	$158,634	7	$5,998	68	$63,766
APPAREL	28	$45,914			10	$6,351
HOME FURN.	30	$66,311			12	$8,492
EAT DRINK	125	$257,183	11	$5,174	54	$45,104
SPECIALTY	202	$148,116	7	$783	121	$30,572
SERVICES	350	$202,276	17	$3,135	227	$66,998
WHOLESALE	75	$71,856	5	$2,972	80	$144,420
MISC.	79	$38,115	9	$21,465	82	$77,267
* TOTAL *	1,050	$1,875,763	56	$39,527	743	$660,349

POTTAWATTAMIE COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	38	$645,118
BLDG. MTL.	53	$83,910
GEN. MDSE.	13	$201,585
FOOD	55	$174,124
MOTOR VEH.	166	$228,398
APPAREL	38	$52,265
HOME FURN.	42	$74,803
EAT DRINK	190	$307,461
SPECIALTY	330	$179,471
SERVICES	594	$272,409
WHOLESALE	160	$219,248
MISC.	170	$136,847
* TOTAL *	1,849	$2,575,639

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

POWESHIEK	GRINNELL		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$202,242	17	$64,159	23	$266,401
BLDG. MTL.	8	$13,303	9	$11,306	17	$24,609
GEN. MDSE.	7	$33,744	6	$3,847	13	$37,591
FOOD	10	$31,974	5	$5,774	15	$37,748
MOTOR VEH.	22	$21,550	31	$25,377	53	$46,927
APPAREL	13	$11,969			13	$11,969
HOME FURN.	9	$10,091	6	$5,768	15	$15,859
EAT DRINK	22	$28,321	26	$23,936	48	$52,257
SPECIALTY	43	$36,912	61	$11,339	104	$48,251
SERVICES	79	$29,448	102	$29,080	181	$58,528
WHOLESALE	32	$43,506	50	$44,004	82	$87,510
MISC.	21	$14,031	61	$15,639	82	$29,670
* TOTAL *	272	$477,091	374	$240,229	646	$717,320

RINGGOLD	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$53,426
BLDG. MTL.	8	$5,603
GEN. MDSE.		
FOOD	6	$5,593
MOTOR VEH.	22	$20,555
APPAREL		
HOME FURN.	5	$1,607
EAT DRINK	13	$7,075
SPECIALTY	34	$7,819
SERVICES	79	$14,421
WHOLESALE	20	$15,156
MISC.	29	$13,624
* TOTAL *	230	$144,879

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

SAC	SAC CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$42,069	21	$32,160	26	$74,229
BLDG. MTL.			15	$32,586	15	$32,586
GEN. MDSE.			9	$3,891	9	$3,891
FOOD			10	$7,545	10	$7,545
MOTOR VEH.	16	$12,539	32	$30,203	48	$42,742
APPAREL	7	$6,545	5	$1,779	12	$8,324
HOME FURN.	6	$3,355			6	$3,355
EAT DRINK	9	$7,063	28	$21,780	37	$28,843
SPECIALTY	23	$8,472	53	$8,603	76	$17,075
SERVICES	43	$9,737	101	$27,629	144	$37,366
WHOLESALE	14	$15,385	60	$63,555	74	$78,940
MISC.	28	$21,745	64	$10,186	92	$31,931
* TOTAL *	151	$126,910	398	$239,917	549	$366,827

SCOTT	DAVENPORT*		BETTENDORF		LE CLAIRE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	16	$1,033,595	9	$156,230		
BLDG. MTL.	56	$172,006	7	$44,159		
GEN. MDSE.	31	$582,618	5	$176,950		
FOOD	82	$218,065	21	$70,576		
MOTOR VEH.	134	$205,073	40	$43,191		
APPAREL	104	$251,475	19	$23,612		
HOME FURN.	107	$224,203	21	$23,082		
EAT DRINK	237	$515,417	55	$157,103	5	$4,310
SPECIALTY	454	$476,146	134	$95,536	20	$2,490
SERVICES	674	$485,265	176	$192,907	24	$2,446
WHOLESALE	215	$523,417	47	$123,532		
MISC.	269	$299,666	57	$56,743	19	$13,502
* TOTAL *	2,379	$4,986,946	591	$1,163,621	68	$22,748

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

SCOTT CLASS	OTHER NO. OF BUS.	OTHER COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	20	$28,992	45	$1,218,817
BLDG. MTL.	20	$13,773	83	$229,938
GEN. MDSE.	9	$8,337	45	$767,905
FOOD	16	$19,136	119	$307,777
MOTOR VEH.	34	$50,066	208	$298,330
APPAREL			123	$275,087
HOME FURN.	17	$9,026	145	$256,311
EAT DRINK	48	$51,059	345	$727,889
SPECIALTY	134	$19,586	742	$593,758
SERVICES	181	$55,318	1,055	$735,936
WHOLESALE	78	$97,686	340	$744,635
MISC.	116	$36,132	461	$406,043
* TOTAL *	673	$389,111	3,711	$6,562,426

SHELBY CLASS	HARLAN* NO. OF BUS.	HARLAN* COMPUTED TAX	OTHER NO. OF BUS.	OTHER COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES			17	$9,202	17	$9,202
BLDG. MTL.	14	$11,202	13	$8,130	27	$19,332
GEN. MDSE.	6	$19,274			6	$19,274
FOOD			9	$1,881	9	$1,881
MOTOR VEH.	20	$26,062	22	$10,752	42	$36,814
APPAREL	11	$11,678			11	$11,678
HOME FURN.	11	$9,252	8	$2,404	19	$11,656
EAT DRINK	20	$26,163	22	$11,670	42	$37,833
SPECIALTY	49	$36,860	39	$9,335	88	$46,195
SERVICES	67	$34,340	93	$10,441	160	$44,781
WHOLESALE	20	$36,770	44	$37,644	64	$74,414
MISC.	36	$142,728	55	$7,785	91	$150,513
* TOTAL *	254	$354,329	322	$109,244	576	$463,573

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

SIOUX	HAWARDEN		ORANGE CITY*		SIOUX CENTER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	5	$3,240	8	$5,144	14	$28,750
GEN. MDSE.					5	$6,855
FOOD	5	$3,664				
MOTOR VEH.	8	$3,326	10	$23,407	14	$25,833
APPAREL	6	$4,464	6	$8,365	7	$7,091
HOME FURN.	8	$4,134	14	$16,421	11	$10,665
EAT DRINK	11	$8,506			9	$10,734
SPECIALTY	15	$5,362	30	$14,224	28	$21,091
SERVICES	33	$9,108	46	$10,524	55	$14,994
WHOLESALE	13	$14,348	17	$25,240	19	$35,588
MISC.	16	$28,504	35	$72,855	35	$54,520
* TOTAL *	120	$84,656	166	$176,180	197	$216,121

SIOUX	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$106,138	20	$106,138
BLDG. MTL.	20	$16,899	47	$54,033
GEN. MDSE.	7	$4,203	12	$11,058
FOOD	12	$6,899	17	$10,563
MOTOR VEH.	32	$37,721	64	$90,287
APPAREL	9	$3,791	28	$23,711
HOME FURN.	19	$22,139	52	$53,359
EAT DRINK	30	$18,380	50	$37,620
SPECIALTY	101	$13,133	174	$53,810
SERVICES	180	$49,974	314	$84,600
WHOLESALE	88	$85,751	137	$160,927
MISC.	93	$46,715	179	$202,594
* TOTAL *	611	$411,743	1,054	$888,700

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

STORY	AMES		NEVADA*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$330,119			21	$44,492
BLDG. MTL.	22	$46,640	7	$13,844	26	$16,830
GEN. MDSE.	22	$269,279			11	$10,316
FOOD	26	$95,623	6	$12,224	17	$14,180
MOTOR VEH.	43	$67,954	15	$12,217	38	$23,794
APPAREL	44	$95,199			8	$3,281
HOME FURN.	48	$88,165	10	$5,064	18	$24,115
EAT DRINK	84	$235,045	12	$10,434	37	$26,947
SPECIALTY	223	$180,947	30	$9,992	123	$30,413
SERVICES	251	$255,290	60	$17,787	182	$35,373
WHOLESALE	63	$78,211	16	$38,652	61	$57,499
MISC.	99	$44,974	38	$117,607	99	$26,004
* TOTAL *	932	$1,787,446	194	$237,821	638	$311,753

STORY	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	28	$374,611
BLDG. MTL.	55	$77,314
GEN. MDSE.	33	$279,595
FOOD	49	$122,027
MOTOR VEH.	96	$103,965
APPAREL	52	$98,480
HOME FURN.	76	$117,344
EAT DRINK	133	$272,426
SPECIALTY	376	$221,352
SERVICES	493	$308,450
WHOLESALE	140	$174,362
MISC.	233	$187,094
* TOTAL *	1,764	$2,337,020

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

TAMA	TAMA		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			17	$111,951	17	$111,951
BLDG. MTL.			25	$17,862	25	$17,862
GEN. MDSE.			8	$18,319	8	$18,319
FOOD			17	$22,390	17	$22,390
MOTOR VEH.	8	$6,683	36	$21,034	44	$27,717
APPAREL	5	$3,108	9	$6,276	14	$9,384
HOME FURN.	6	$8,110	17	$6,122	23	$14,232
EAT DRINK	12	$8,968	37	$26,013	49	$34,981
SPECIALTY	18	$9,394	71	$20,446	89	$29,840
SERVICES	44	$16,181	163	$29,719	207	$45,900
WHOLESALE	13	$23,320	63	$106,227	76	$129,547
MISC.	29	$53,654	64	$11,361	93	$65,015
* TOTAL *	135	$129,418	527	$397,720	662	$527,138

TAYLOR	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$26,026
BLDG. MTL.	17	$10,548
GEN. MDSE.	7	$7,244
FOOD	7	$8,753
MOTOR VEH.	20	$11,629
APPAREL	8	$4,495
HOME FURN.	7	$1,583
EAT DRINK	24	$15,321
SPECIALTY	55	$12,586
SERVICES	101	$15,859
WHOLESALE	39	$27,604
MISC.	30	$4,788
* TOTAL *	336	$146,436

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

UNION CLASS	CRESTON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$86,310	8	$8,522	13	$94,832
BLDG. MTL.	7	$12,694	5	$1,933	12	$14,627
GEN. MDSE.	8	$46,991			8	$46,991
FOOD	6	$38,901			6	$38,901
MOTOR VEH.	27	$23,402	10	$6,376	37	$29,778
APPAREL	12	$12,801			12	$12,801
HOME FURN.	14	$10,893	6	$2,369	20	$13,262
EAT DRINK	26	$35,419	8	$2,114	34	$37,533
SPECIALTY	54	$42,067	30	$2,810	84	$44,877
SERVICES	101	$33,693	41	$4,431	142	$38,124
WHOLESALE	13	$20,632	15	$6,173	28	$26,805
MISC.	38	$17,710	24	$5,290	62	$23,000
* TOTAL *	311	$381,513	147	$40,018	458	$421,531

VAN BUREN CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	17	$10,880
BLDG. MTL.	11	$9,520
GEN. MDSE.	7	$4,173
FOOD	12	$5,931
MOTOR VEH.	30	$11,018
APPAREL		
HOME FURN.	10	$4,656
EAT DRINK	21	$10,382
SPECIALTY	53	$9,428
SERVICES	113	$13,534
WHOLESALE	38	$22,183
MISC.	49	$8,761
* TOTAL *	361	$110,466

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

WAPELLO	OTTUMWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$272,499	15	$12,172	24	$284,671
BLDG. MTL.	17	$53,418	13	$6,516	30	$59,934
GEN. MDSE.	15	$147,335			15	$147,335
FOOD	17	$86,519	6	$2,542	23	$89,061
MOTOR VEH.	57	$64,604	27	$8,814	84	$73,418
APPAREL	26	$29,073			26	$29,073
HOME FURN.	42	$76,208	5	$53	47	$76,261
EAT DRINK	76	$107,106	14	$8,122	90	$115,228
SPECIALTY	180	$108,560	69	$3,282	249	$111,842
SERVICES	260	$98,328	92	$9,253	352	$107,581
WHOLESALE	55	$60,726	30	$24,980	85	$85,706
MISC.	69	$45,364	51	$6,534	120	$51,898
* TOTAL *	823	$1,149,740	322	$82,268	1,145	$1,232,008

WARREN	INDIANOLA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			18	$24,239	18	$24,239
BLDG. MTL.	6	$9,253	13	$9,106	19	$18,359
GEN. MDSE.	7	$37,184			7	$37,184
FOOD	10	$33,934	13	$10,796	23	$44,730
MOTOR VEH.	25	$48,606	37	$17,564	62	$66,170
APPAREL	11	$11,404			11	$11,404
HOME FURN.	9	$7,476	14	$2,593	23	$10,069
EAT DRINK	18	$32,031	24	$10,702	42	$42,733
SPECIALTY	78	$26,278	87	$8,584	165	$34,862
SERVICES	99	$29,634	159	$25,933	258	$55,567
WHOLESALE	29	$26,444	48	$26,012	77	$52,456
MISC.	30	$82,424	72	$16,713	100	$99,083
* TOTAL *	322	$344,668	483	$152,188	805	$496,856

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

WASHINGTON	WASHINGTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			19	$30,000	19	$30,000
BLDG. MTL.	10	$17,848	16	$23,681	26	$41,529
GEN. MDSE.	8	$35,062	9	$8,302	17	$43,364
FOOD	7	$26,784	11	$8,410	18	$35,194
MOTOR VEH.	20	$15,504	30	$22,047	50	$37,551
APPAREL	14	$23,891			14	$23,891
HOME FURN.	13	$11,867	16	$7,831	29	$19,698
EAT DRINK	24	$30,894	27	$19,001	51	$49,895
SPECIALTY	53	$26,228	77	$23,538	130	$49,766
SERVICES	87	$43,777	142	$32,497	229	$76,274
WHOLESALE	34	$67,858	56	$78,190	90	$146,048
MISC.	39	$109,698	74	$19,030	113	$128,728
* TOTAL *	309	$409,411	477	$272,527	786	$681,938

WAYNE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	17	$39,105
BLDG. MTL.	17	$9,841
GEN. MDSE.	5	$4,480
FOOD	8	$10,729
MOTOR VEH.	27	$18,885
APPAREL	5	$3,642
HOME FURN.		
EAT DRINK	24	$9,971
SPECIALTY	64	$11,304
SERVICES	99	$15,417
WHOLESALE	46	$19,623
MISC.	40	$6,681
* TOTAL *	352	$149,678

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

WEBSTER	FT DODGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$361,793	33	$56,802	39	$418,595
BLDG. MTL.	18	$74,322	20	$19,888	38	$94,210
GEN. MDSE.	15	$253,263	7	$4,630	22	$257,893
FOOD	14	$63,263	24	$8,654	38	$71,917
MOTOR VEH.	51	$71,834	25	$22,372	76	$94,206
APPAREL	46	$64,247	6	$2,378	52	$66,625
HOME FURN.	41	$69,280	14	$3,438	55	$72,718
EAT DRINK	96	$156,578	36	$34,887	132	$191,465
SPECIALTY	154	$105,708	51	$7,238	205	$112,946
SERVICES	285	$151,710	147	$24,042	432	$175,752
WHOLESALE	80	$168,613	57	$70,449	137	$239,062
MISC.	90	$59,551	74	$29,749	164	$89,300
* TOTAL *	896	$1,600,162	494	$284,527	1,390	$1,884,689

WINNEBAGO	FOREST CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			10	$47,086	10	$47,086
BLDG. MTL.	6	$8,482	16	$11,877	22	$20,359
GEN. MDSE.			6	$13,768	6	$13,768
FOOD	8	$11,279	7	$8,609	15	$19,888
MOTOR VEH.	14	$12,804	23	$10,365	37	$23,169
APPAREL			7	$2,028	7	$2,028
HOME FURN.	6	$6,070	12	$7,532	18	$13,602
EAT DRINK	9	$8,670	22	$17,396	31	$26,266
SPECIALTY	29	$6,397	51	$14,306	80	$20,703
SERVICES	42	$14,309	96	$36,732	138	$51,041
WHOLESALE	13	$6,781	40	$54,006	53	$60,787
MISC.	20	$44,396	52	$19,914	68	$62,406
* TOTAL *	147	$119,388	338	$241,715	485	$361,103

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

WINNESHIEK	DECORAH*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			19	$25,151	19	$25,151
BLDG. MTL.	9	$13,443	14	$7,723	23	$21,166
GEN. MDSE.	5	$33,836	5	$2,381	10	$36,217
FOOD	8	$23,784	17	$7,748	25	$31,532
MOTOR VEH.	23	$26,011	23	$16,476	46	$42,487
APPAREL	14	$23,351			14	$23,351
HOME FURN.	11	$7,934	7	$7,198	18	$15,132
EAT DRINK	32	$39,313	30	$15,303	62	$54,616
SPECIALTY	62	$47,507	49	$5,006	111	$52,513
SERVICES	77	$40,562	110	$17,422	187	$57,984
WHOLESALE	22	$34,179	44	$45,012	66	$79,191
MISC.	41	$105,121	52	$20,497	93	$125,618
* TOTAL *	304	$395,041	370	$169,917	674	$564,958

WOODBURY	SIOUX CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	17	$722,525	25	$109,838	42	$832,363
BLDG. MTL.	51	$165,873	20	$13,543	71	$179,416
GEN. MDSE.	23	$448,901	6	$4,576	29	$453,477
FOOD	65	$253,074	22	$8,070	87	$261,144
MOTOR VEH.	126	$194,664	43	$36,338	169	$231,002
APPAREL	91	$233,884			91	$233,884
HOME FURN.	75	$131,735	9	$5,715	84	$137,450
EAT DRINK	198	$330,538	51	$28,769	249	$359,307
SPECIALTY	352	$332,515	64	$18,172	416	$350,687
SERVICES	590	$416,103	167	$32,122	757	$448,225
WHOLESALE	210	$423,382	55	$31,127	265	$454,509
MISC.	178	$210,739	104	$14,944	282	$225,683
* TOTAL *	1,976	$3,863,933	566	$303,214	2,542	$4,167,147

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

WORTH CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$39,984
BLDG. MTL.	16	$6,858
GEN. MDSE.		
FOOD	9	$8,721
MOTOR VEH.	18	$9,884
APPAREL	5	$1,216
HOME FURN.	10	$5,386
EAT DRINK	18	$11,088
SPECIALTY	39	$9,587
SERVICES	80	$15,057
WHOLESALE	43	$35,826
MISC.	38	$15,839
* TOTAL *	290	$159,446

WRIGHT	CLARION*		EAGLE GROVE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$28,701			14	$43,385
BLDG. MTL.	9	$8,949	7	$4,668	10	$23,310
GEN. MDSE.					6	$6,663
FOOD					6	$11,494
MOTOR VEH.	14	$7,277	12	$13,398	20	$13,494
APPAREL	5	$3,074	6	$4,385		
HOME FURN.			5	$3,165	11	$7,559
EAT DRINK	11	$10,827	12	$8,903	22	$14,302
SPECIALTY	27	$9,517	18	$7,011	39	$15,181
SERVICES	49	$35,209	42	$60,258	102	$17,952
WHOLESALE	16	$26,200	9	$16,759	44	$65,532
MISC.	20	$16,647	25	$29,517	43	$37,400
* TOTAL *	156	$146,401	136	$148,084	314	$245,620

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1983

WRIGHT CLASS	COUNTY NO. OF BUS.	TOTAL COMPUTED TAX
UTILITIES	19	$72,086
BLDG. MTL.	26	$36,947
GEN. MDSE.	6	$6,663
FOOD	6	$11,494
MOTOR VEH.	46	$34,169
APPAREL	11	$7,459
HOME FURN.	16	$10,724
EAT DRINK	45	$34,032
SPECIALTY	84	$31,709
SERVICES	193	$113,419
WHOLESALE	69	$108,491
MISC.	85	$72,912
* TOTAL *	606	$540,105
LATE FILERS	9,326	$2,021,860
* GRAND TOTAL *	95,361	$103,640,000

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1983

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENTS	38	$3,319,773	$102,340	.10%

UTILITIES & TRANSPORTATION GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
COMMUNICATION UTILITIES	610	$123,822,720	$3,798,405	3.66%
ELECTRIC AND GAS UTILITIES	605	$529,293,266	$16,317,950	15.74%
WATER AND SANITATION UTILITIES	648	$27,442,134	$914,572	.88%
TRANSPORTATION COMPANIES	372	$8,256,387	$265,055	.26%
* GROUP TOTALS *	2,235	$688,814,507	$21,295,982	20.55%

BUILDING MATERIALS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUILDING MATERIAL DEALERS	1,100	$85,634,009	$2,749,187	2.65%
PAINT AND GLASS STORES	250	$8,743,943	$281,489	.27%
HARDWARE STORES	877	$38,407,246	$1,280,171	1.24%
GARDEN SUPPLY STORES	503	$8,074,881	$266,571	.26%
MOBILE HOME DEALERS	60	$221,233	$7,412	.01%
* GROUP TOTALS *	2,790	$141,081,312	$4,584,830	4.42%

GENERAL MERCHANDISE GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DEPARTMENT STORES	328	$191,418,909	$5,794,867	5.59%
VARIETY STORES	373	$81,316,349	$2,479,034	2.39%
MISCELLANEOUS GENERAL MERCHANDISE STORES	687	$39,414,888	$1,234,598	1.19%
* GROUP TOTALS *	1,388	$312,150,146	$9,508,499	9.17%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1983

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	1,629	$167,641,472	$5,232,999	5.05%
MEAT AND FISH MARKETS	51	$92,934	$3,399	.00%
FRUIT AND VEGETABLE MARKETS	19	$141,333	$4,651	.00%
CONFECTIONERY STORES	124	$1,402,056	$47,971	.05%
DAIRY PRODUCT STORES	82	$1,759,392	$55,892	.05%
BAKERIES	133	$987,459	$32,123	.03%
MISCELLANEOUS FOOD STORES	299	$1,920,832	$61,074	.06%
* GROUP TOTALS *	2,337	$173,945,478	$5,436,179	5.25%
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	928	$44,052,982	$1,475,166	1.42%
AUTOMOTIVE PARTS	1,206	$51,107,966	$1,680,129	1.62%
GAS STATIONS	3,168	$60,345,969	$2,612,356	2.52%
RECREATIONAL VEHICLES	618	$11,632,162	$390,640	.38%
* GROUP TOTALS *	5,920	$187,139,079	$6,158,291	5.94%
APPAREL GROUP				
MEN'S AND BOY'S APPAREL STORES	251	$14,669,034	$483,629	.47%
WOMEN'S APPAREL STORES	828	$35,039,287	$1,123,886	1.08%
FAMILY AND CHILDREN'S APPAREL STORES	455	$17,406,347	$565,683	.55%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1983

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	500	$25,933,581	$824,316	.80%
OTHER APPAREL STORES	341	$7,512,444	$247,029	.24%
* GROUP TOTALS *	2,375	$100,760,663	$3,244,543	3.13%

HOME FURNISHINGS AND APPLIANCES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FURNITURE STORES	749	$47,031,250	$1,546,612	1.49%
HOME FURNISHING STORES	610	$13,599,991	$454,166	.44%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	1,574	$51,530,477	$1,673,532	1.61%
* GROUP TOTALS *	2,933	$112,161,718	$3,674,310	3.55%

EATING AND DRINKING PLACES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
EATING PLACES	4,384	$220,461,165	$7,264,658	7.01%
DRINKING PLACES	2,502	$55,304,384	$1,862,921	1.80%
* GROUP TOTALS *	6,886	$275,765,549	$9,127,579	8.81%

SPECIALTY RETAIL STORES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DRUG STORES	724	$46,302,529	$1,450,692	1.40%
LIQUOR STORES	221	$20,468,309	$615,014	.59%
USED MERCHANDISE STORES	1,872	$9,789,373	$325,738	.31%
SPORTING GOODS STORES	1,570	$14,686,940	$499,489	.48%
BOOKS AND STATIONERY STORES	539	$14,881,351	$481,014	.46%
JEWELRY STORES	617	$18,835,763	$604,594	.58%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1983

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	1,755	$5,759,827	$193,629	.19%
GIFT AND NOVELTY SHOPS	794	$10,603,986	$346,887	.33%
MAIL ORDER STORES	260	$7,953,100	$240,769	.23%
VENDING MACHINES	288	$11,773,638	$384,191	.37%
DIRECT SELLING	1,830	$10,800,629	$354,521	.34%
FUEL AND ICE DEALERS	402	$26,542,791	$840,361	.81%
FLORISTS	639	$10,123,665	$335,266	.32%
OTHER SPECIALTY SHOPS	3,617	$47,077,840	$1,533,417	1.48%
* GROUP TOTALS *	15,128	$255,599,741	$8,205,582	7.92%

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FINANCE, INSURANCE AND REAL ESTATE	886	$12,684,717	$426,522	.41%
HOTELS AND OTHER LODGING PLACES	771	$37,363,117	$1,263,088	1.22%
LAUNDRY AND CLEANING	1,062	$17,146,660	$556,541	.54%
PHOTOGRAPHIC STUDIOS	683	$5,215,093	$171,392	.17%
BEAUTY SHOPS	4,667	$21,934,427	$736,177	.71%
BARBER SHOPS	1,148	$4,882,077	$164,577	.16%
SHOE REPAIR SHOPS	178	$913,649	$30,516	.03%
FUNERAL HOMES	451	$11,039,298	$365,720	.35%
OTHER PERSONAL SERVICES	526	$3,402,074	$111,657	.11%
BUILDING MAINTENANCE	161	$1,467,203	$49,010	.05%
EMPLOYMENT AGENCIES	71	$1,014,647	$33,115	.03%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1983

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	1,479	$41,019,921	$1,330,758	1.28%
AUTOMOBILE RENTAL AND STORAGE	121	$4,171,853	$139,448	.13%
AUTOMOBILE REPAIR AND SERVICES	4,374	$55,966,132	$1,854,348	1.79%
ELECTRICAL REPAIR	1,062	$13,429,424	$443,132	.43%
WATCH, JEWELRY REPAIR	57	$187,496	$6,124	.01%
FURNITURE REPAIR	891	$2,224,339	$74,654	.07%
MISCELLANEOUS REPAIR	3,288	$34,715,254	$1,145,893	1.11%
MOTION PICTURE THEATRES	220	$7,426,716	$236,303	.23%
AMUSEMENT PARKS AND SERVICES	1,938	$41,276,936	$1,384,188	1.34%
EDUCATION INSTITUTIONS	297	$5,118,359	$168,289	.16%
OTHER SERVICES	1,010	$24,579,545	$857,238	.83%
* GROUP TOTALS *	25,341	$347,197,937	$11,549,620	11.14%

WHOLESALE GOODS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MOTOR VEHICLE	354	$13,097,664	$431,633	.42%
FURNITURE AND HOME FURNISHINGS	36	$1,216,493	$40,240	.04%
CONSTRUCTION MATERIALS	1,752	$64,794,131	$2,105,977	2.03%
FARM AND CONSTRUCTION MACHINERY	3,037	$225,496,852	$7,367,536	7.11%
MISCELLANEOUS DURABLE GOODS	353	$11,018,779	$368,642	.36%
APPAREL, PIECE GOODS	42	$1,859,117	$61,064	.06%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1983

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	255	$10,460,788	$339,418	.33%
MISCELLANEOUS NONDURABLE GOODS	2,799	$87,652,567	$2,830,091	2.73%
* GROUP TOTALS *	8,628	$415,596,404	$13,544,601	13.07%

MISCELLANEOUS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
AGRICULTURE PRODUCTION AND SERVICES	596	$4,604,054	$150,196	.14%
MINING	98	$3,501,800	$116,469	.11%
GENERAL CONTRACTORS	1,246	$10,741,213	$348,450	.34%
PLUMBING AND HEATING CONTRACTORS	1,576	$25,261,987	$830,358	.80%
PAINTING CONTRACTORS	679	$2,887,982	$92,905	.09%
ELECTRICAL CONTRACTORS	1,192	$19,631,818	$646,208	.62%
CARPENTRY CONTRACTORS	799	$4,618,663	$149,417	.14%
OTHER SPECIAL TRADE CONTRACTORS	1,038	$10,793,373	$363,616	.35%
FOOD MANUFACTURERS	142	$2,566,787	$83,588	.08%
APPAREL AND TEXTILE MANUFACTURERS	41	$1,125,473	$37,993	.04%
FURNITURE, WOOD AND PAPER MANUFACTURERS	211	$5,506,798	$183,115	.18%
PUBLISHERS OF BOOKS AND NEWSPAPERS	226	$2,824,530	$93,359	.09%
COMMERCIAL PRINTERS	606	$22,533,007	$751,446	.73%
NONMETALLIC PRODUCT MANUFACTURERS	257	$6,538,036	$209,724	.20%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1983

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	647	$28,595,882	$947,478	.91%
MISCELLANEOUS MANUFACTURERS	159	$3,009,474	$98,129	.09%
TEMPORARY RETAILERS	523	$2,694,886	$80,993	.08%
* GROUP TOTALS *	10,036	$157,436,263	$5,183,854	5.00%
* LATE FILERS *	9,326	$67,415,605	$2,021,867	1.95%
** GRAND TOTAL **	95,361	$3,238,384,178	$103,640,000	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

USE TAX

USE TAX ON MOTOR VEHICLES AND TRAILERS
BY COUNTIES
QUARTER ENDING MARCH 31, 1983

Counties	No. of Units	Computed Tax Due	Counties	No. of Units	Computed Tax Due
Adair	400	$ 42,422.92	Johnson	2,838	$ 353,309.44
Adams	276	26,603.14	Jones	851	87,873.94
Allamakee	585	62,769.55	Keokuk	588	67,353.71
Appanoose	614	42,577.14	Kossuth	692	86,373.85
Audubon	387	44,788.28	Lee	1,818	170,282.22
Benton	982	105,917.47	Linn	6,692	702,483.51
Black Hawk	5,308	486,900.07	Louisa	607	61,573.48
Boone	1,002	99,390.45	Lucas	422	44,793.92
Bremer	882	87,739.27	Lyon	574	61,721.74
Buchanan	830	76,765.43	Madison	535	48,270.25
Buena Vista	884	100,794.86	Mahaska	1,011	106,053.59
Butler	716	70,275.86	Marion	1,226	124,637.99
Calhoun	564	68,031.13	Marshall	1,873	193,977.25
Carroll	994	131,505.14	Mills	499	57,598.61
Cass	760	94,261.45	Mitchell	507	51,833.47
Cedar	796	99,805.05	Monona	513	54,227.36
Cerro Gordo	1,976	197,791.07	Monroe	402	31,411.86
Cherokee	719	77,153.82	Montgomery	557	61,543.70
Chickasaw	636	59,325.52	Muscatine	1,874	188,846.13
Clarke	367	34,212.70	O'Brien	753	86,630.91
Clay	734	83,190.98	Osceola	350	39,366.91
Clayton	818	87,650.51	Page	747	71,626.31
Clinton	2,237	230,066.67	Palo Alto	489	61,530.26
Crawford	774	75,301.74	Plymouth	1,036	125,953.98
Dallas	1,273	136,863.03	Pocahontas	431	55,438.89
Davis	421	33,764.84	Polk	13,936	1,652,275.52
Decatur	362	35,434.75	Pottawattamie	3,249	326,291.00
Delaware	836	90,725.13	Poweshiek	769	86,617.70
Des Moines	1,858	166,261.06	Ringgold	242	26,651.37
Dickinson	641	78,564.93	Sac	540	59,918.31
Dubuque	3,333	361,963.38	Scott	5,900	692,460.19
Emmet	432	43,581.26	Shelby	612	72,764.43
Fayette	866	91,306.92	Sioux	1,260	149,363.74
Floyd	747	67,815.94	Story	2,121	245,196.78
Franklin	606	96,398.39	Tama	784	86,685.24
Fremont	398	42,693.75	Taylor	344	35,859.00
Greene	551	60,509.15	Union	600	54,286.87
Grundy	634	71,958.68	Van Buren	355	26,067.50
Guthrie	483	49,748.64	Wapello	1,545	122,673.38
Hamilton	708	75,717.96	Warren	1,566	157,912.91
Hancock	517	61,408.26	Washington	923	104,659.76
Hardin	902	99,004.46	Wayne	320	30,495.84
Harrison	692	72,220.29	Webster	1,710	171,854.98
Henry	774	72,835.78	Winnebago	527	60,968.85
Howard	412	41,126.12	Winneshiek	873	84,865.55
Humboldt	574	64,511.80	Woodbury	3,694	435,904.46
Ida	383	50,644.15	Worth	348	43,821.50
Iowa	676	77,503.91	Wright	611	80,214.53
Jackson	959	89,229.65	Motor Vehicle	4	3,666.36
Jasper	1,681	171,240.21			
Jefferson	675	61,571.44	GRAND TOTAL	117,353	$12,656,033.15

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1983

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	28	$817,147	$25,675	.25%
ELECTRIC AND GAS UTILITIES	21	$12,431,811	$415,108	4.08%
WATER AND SANITATION UTILITIES	3	$13	$0	.00%
TRANSPORTATION COMPANIES	51	$5,088,927	$168,629	1.66%
* GROUP TOTALS *	103	$18,337,898	$609,412	5.99%
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	119	$2,451,230	$80,247	.79%
PAINT AND GLASS STORES	11	$97,130	$3,287	.03%
HARDWARE STORES	25	$421,158	$13,128	.13%
GARDEN SUPPLY STORES	13	$33,775	$1,177	.01%
MOBILE HOME DEALERS	2	$0	$0	.00%
* GROUP TOTALS *	170	$3,003,293	$97,839	.96%
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	5	$8,523,329	$284,380	2.80%
VARIETY STORES	5	$501,296	$15,972	.16%
MISCELLANEOUS GENERAL MERCHANDISE STORES	7	$72,156	$2,484	.02%
* GROUP TOTALS *	17	$9,096,781	$302,766	2.98%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1983

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
		FOOD DEALERS GROUP		
GROCERY STORES	10	$78,323	$2,679	.03%
MEAT AND FISH MARKETS	3	$14	$1	.00%
FRUIT AND VEGETABLE MARKETS	0	$0	$0	.00%
CONFECTIONERY STORES	2	$243	$7	.00%
DAIRY PRODUCT STORES	1	$0	$0	.00%
BAKERIES	1	$243	$7	.00%
MISCELLANEOUS FOOD STORES	8	$21,423	$697	.01%
* GROUP TOTALS *	25	$100,246	$3,391	.03%
		MOTOR VEHICLE GROUP		
AUTOMOBILE DEALERS	12	$205,535	$7,017	.07%
AUTOMOTIVE PARTS	59	$1,029,746	$34,151	.34%
GAS STATIONS	36	$1,201,734	$41,457	.41%
RECREATIONAL VEHICLES	12	$99,831	$3,367	.03%
* GROUP TOTALS *	119	$2,536,846	$85,992	.85%
		APPAREL GROUP		
MEN'S AND BOY'S APPAREL STORES	4	$14,954	$520	.01%
WOMEN'S APPAREL STORES	18	$66,094	$2,354	.02%
FAMILY AND CHILDREN'S APPAREL STORES	6	$191,869	$6,641	.07%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1983

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	17	$626,530	$21,869	.22%
OTHER APPAREL STORES	13	$35,891	$1,200	.01%
* GROUP TOTALS *	58	$935,338	$32,604	.32%
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	73	$786,286	$25,085	.26%
HOME FURNISHING STORES	50	$4,218,670	$139,222	1.37%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	100	$2,235,486	$75,679	.74%
* GROUP TOTALS *	223	$7,240,442	$240,986	2.37%
EATING AND DRINKING PLACES GROUP				
EATING PLACES	16	$258,688	$8,135	.08%
DRINKING PLACES	0	$0	$0	.00%
* GROUP TOTALS *	16	$258,688	$8,135	.08%
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	6	$85,913	$2,882	.03%
LIQUOR STORES	0	$0	$0	.00%
USED MERCHANDISE STORES	15	$237,522	$7,840	.08%
SPORTING GOODS STORES	7	$15,243	$489	.00%
BOOKS AND STATIONERY STORES	28	$633,203	$21,179	.21%
JEWELRY STORES	16	$326,257	$10,525	.10%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1983

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	21	$259,234	$8,806	.09%
GIFT AND NOVELTY SHOPS	12	$778,274	$26,380	.26%
MAIL ORDER STORES	27	$4,389,736	$147,059	1.45%
VENDING MACHINES	29	$886,309	$29,456	.29%
DIRECT SELLING	130	$7,005,075	$227,311	2.23%
FUEL AND ICE DEALERS	32	$569,770	$9,260	.09%
FLORISTS	1	$0	$0	.00%
OTHER SPECIALTY SHOPS	182	$11,156,736	$380,902	3.75%
* GROUP TOTALS *	506	$26,343,252	$872,089	8.57%

SERVICES GROUP

FINANCE, INSURANCE AND REAL ESTATE	69	.. $1,132,536	$37,172	.37%
HOTELS AND OTHER LODGING PLACES	5	$76,871	$2,644	.03%
LAUNDRY AND CLEANING	39	$1,770,655	$59,067	.58%
PHOTOGRAPHIC STUDIOS	28	$599,602	$21,042	.21%
BEAUTY SHOPS	3	$14,115	$463	.00%
BARBER SHOPS	0	$0	$0	.00%
SHOE REPAIR SHOPS	0	$0	$0	.00%
FUNERAL HOMES	0	$0	$0	.00%
OTHER PERSONAL SERVICES	15	$381,971	$12,893	.13%
BUILDING MAINTENANCE	23	$1,032,139	$34,487	.34%
EMPLOYMENT AGENCIES	2	$410	$14	.00%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1983

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	606	$28,043,836	$839,765	8.26%
AUTOMOBILE RENTAL AND STORAGE	20	$99,422	$3,384	.03%
AUTOMOBILE REPAIR AND SERVICES	23	$1,927,032	$64,531	.63%
ELECTRICAL REPAIR	34	$638,448	$21,238	.21%
WATCH, JEWELRY REPAIR	1	$0	$0	.00%
FURNITURE REPAIR	1	$0	$0	.00%
MISCELLANEOUS REPAIR	86	$1,716,009	$56,149	.55%
MOTION PICTURE THEATRES	11	$224,194	$7,513	.07%
AMUSEMENT PARKS AND SERVICES	23	$174,430	$5,704	.06%
EDUCATION INSTITUTIONS	4	$86,691	$2,796	.03%
OTHER SERVICES	36	$905,934	$29,456	.29%
* GROUP TOTALS *	1,029	$38,824,375	$1,198,318	11.78%

WHOLESALE GOODS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MOTOR VEHICLE	58	$995,072	$33,679	.33%
FURNITURE AND HOME FURNISHINGS	29	$251,345	$8,647	.09%
CONSTRUCTION MATERIALS	482	$14,024,687	$460,181	4.52%
FARM AND CONSTRUCTION MACHINERY	1,167	$44,588,910	$1,458,205	14.34%
MISCELLANEOUS DURABLE GOODS	94	$2,272,565	$58,078	.57%
APPAREL, PIECE GOODS	19	$639,268	$20,419	.20%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1983

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	59	$1,199,659	$40,359	.40%
MISCELLANEOUS NONDURABLE GOODS	354	$24,538,762	$767,341	7.54%
* GROUP TOTALS *	2,262	$86,510,288	$2,847,039	27.99%

MISCELLANEOUS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
AGRICULTURE PRODUCTION AND SERVICES	29	$318,581	$10,979	.11%
MINING	10	$542,132	$18,397	.18%
GENERAL CONTRACTORS	244	$3,762,902	$118,167	1.16%
PLUMBING AND HEATING CONTRACTORS	67	$1,557,116	$51,749	.51%
PAINTING CONTRACTORS	13	$138,807	$4,595	.05%
ELECTRICAL CONTRACTORS	54	$1,149,454	$39,726	.39%
CARPENTRY CONTRACTORS	25	$90,616	$3,257	.03%
OTHER SPECIAL TRADE CONTRACTORS	227	$3,133,050	$103,259	1.02%
FOOD MANUFACTURERS	66	$3,077,127	$94,967	.93%
APPAREL AND TEXTILE MANUFACTURERS	43	$1,112,753	$36,417	.36%
FURNITURE, WOOD AND PAPER MANUFACTURERS	163	$5,390,821	$178,101	1.75%
PUBLISHERS OF BOOKS AND NEWSPAPERS	29	$2,244,021	$73,763	.72%
COMMERCIAL PRINTERS	68	$7,141,035	$235,398	2.31%
NONMETALLIC PRODUCT MANUFACTURERS	319	$13,593,341	$394,437	3.88%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1983

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	953	$58,662,707	$1,915,170	18.83%
MISCELLANEOUS MANUFACTURERS	186	$12,639,571	$416,899	4.10%
TEMPORARY RETAILERS	41	$1,756,980	$65,290	.64%
* GROUP TOTALS *	2,537	$116,311,014	$3,759,801	36.97%
* LATE FILERS *	366	$3,745,434	$112,346	1.10%
** GRAND TOTAL **	7,431	$315,243,895	$10,170,718	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1983

MAJOR BUSINESS GROUP	NO. OF RETURNS	COMPUTED TAX
CONTRACTORS	690	$198,194
INDUSTRIAL (MANUFACTURERS, FABRICATORS, PROCESSORS, AND MINING)	1,004	$1,757,876
UTILITIES, COMMUNICATION, AND TRANSPORTATION	530	$408,956
VENDORS (WHOLESALE AND RETAIL)	936	$302,505
PROFESSIONAL SERVICES (HEALTH, LEGAL, FINANCIAL, INSURANCE, AND REAL ESTATE)	1,015	$283,205
SERVICES (OTHER THAN PROFESSIONAL)	594	$481,450
MISCELLANEOUS	112	$57,498
** GRAND TOTAL **	4,881	$3,489,684

CONSUMER USE TAX
BY COUNTY
QUARTER ENDING MARCH, 1983

COUNTY	NO. OF RETURNS	COMPUTED TAX	COUNTY	NO. OF RETURNS	COMPUTED TAX
ADAIR	20	$2,119	JONES	26	$5,216
ADAMS	8	$3,869	KEOKUK	12	$102
ALLAMAKEE	31	$818	KOSSUTH	35	$3,064
APPANOOSE	14	$20,082	LEE	65	$87,565
AUDUBON	11	$166	LINN	299	$321,437
BENTON	27	$2,481	LOUISA	16	$12,110
BLACK HAWK	230	$354,593	LUCAS	12	$7,125
BOONE	38	$7,741	LYON	23	$1,157
BREMER	38	$8,211	MADISON	10	$381
BUCHANAN	23	$8,583	MAHASKA	36	$10,354
BUENA VISTA	35	$8,162	MARION	31	$24,734
BUTLER	29	$564	MARSHALL	77	$71,969
CALHOUN	15	$1,762	MILLS	11	$1,800
CARROLL	49	$11,664	MITCHELL	28	$5,188
CASS	34	$5,967	MONONA	22	$2,058
CEDAR	27	$2,287	MONROE	18	$2,061
CERRO GORDO	116	$50,228	MONTGOMERY	28	$22,141
CHEROKEE	18	$2,052	MUSCATINE	68	$102,478
CHICKASAW	26	$9,950	OBRIEN	41	$4,677
CLARKE	8	$1,998	OSCEOLA	18	$3,570
CLAY	44	$7,928	PAGE	41	$6,764
CLAYTON	30	$9,930	PALO ALTO	21	$2,026
CLINTON	83	$106,070	PLYMOUTH	25	$3,559
CRAWFORD	32	$9,393	POCAHONTAS	24	$2,889
DALLAS	38	$8,206	POLK	610	$965,010
DAVIS	17	$1,748	POTTAWATTAMIE	124	$31,557
DECATUR	5	$1,311	POWESHIEK	36	$20,023
DELAWARE	21	$5,272	RINGGOLD	8	$211
DES MOINES	88	$40,821	SAC	38	$5,387
DICKINSON	26	$2,001	SCOTT	240	$249,245
DUBUQUE	176	$167,868	SHELBY	39	$3,094
EMMET	27	$5,211	SIOUX	61	$14,076
FAYETTE	35	$4,675	STORY	102	$55,241
FLOYD	58	$18,061	TAMA	23	$3,391
FRANKLIN	29	$4,557	TAYLOR	9	$104
FREMONT	17	$2,254	UNION	14	$6,667
GREENE	20	$1,562	VAN BUREN	8	$975
GRUNDY	29	$3,247	WAPELLO	61	$44,755
GUTHRIE	19	$509	WARREN	25	$2,942
HAMILTON	38	$19,055	WASHINGTON	34	$2,168
HANCOCK	21	$2,804	WAYNE	16	$6,695
HARDIN	67	$9,044	WEBSTER	74	$24,834
HARRISON	22	$5,532	WINNEBAGO	30	$41,657
HENRY	34	$4,817	WINNESHIEK	31	$9,740
HOWARD	24	$1,147	WOODBURY	160	$108,335
HUMBOLDT	23	$6,648	WORTH	16	$825
IDA	17	$11,195	WRIGHT	35	$12,013
IOWA	20	$33,455			
JACKSON	29	$4,278	OUT OF STATE	1	$7,257
JASPER	50	$45,678			
JEFFERSON	25	$5,018			
JOHNSON	110	$116,465	GRAND TOTAL	4,881	$3,489,684

8/21/84 S2860-1 A

IOWA

Retail Sales and Use Tax Report

sales of tangible personal property, consisting of goods, wares, or merchandise, except as otherwise provided in this division, sold at retail in the state to consumers or users; a like rate of tax upon the gross
receil gas,
electr rvice,
incluc any
munic , wa-
ter, h lic in
its prc vided
in thi con-
sumer gross
receipts from all sales of tickets or admissions to places of amusement, fairs, and athletic events except those of elementary and secondary educational institutions; and a like rate of tax upon that part of private club membership fees or charges paid for the
privilege of c sports pro-
vided club m

There is h percent
upon the gross receipts derived from the operation of all forms of amusement devices and games of skill, games of chance, raffles and bingo games as defined
in chapter 99B, musement enter-
prises operated o the state of Iowa,
such tax to be coll rator in the same
manner as is prov ion of taxes upon
the gross receipts of tickets or admission as provided in this section.

Sales of Fiscal Year Ending
March 31, 1983

Compiled by
STATE OF IOWA
DEPARTMENT OF REVENUE
Research & Management Services Division
HOOVER STATE OFFICE BUILDING
DES MOINES
50319
Phone: (515) 281-5777

15-004
CPE-60628

-- NOTICE --

The following report reflects Iowa Retail Sales Tax activity for the fiscal year ending March 31, 1983. On March 1, 1983, the sales and use tax rate was increased from 3 percent to 4 percent. As a result, the data reported in the Fiscal 1983 report reflects the 3 percent rate in effect for 11 months and the 4 percent rate in effect for 1 month.

For individuals wishing to make comparisons to previous periods, it is suggested that an adjusted rate of 3.08 percent be used to establish base computed tax figures or to determine taxable sales for business classes for selected counties or cities. Caution should be exercised, however, as the influence of such factors as county business patterns and the seasonality of the March quarter retail activities make the determination of a universal adjusted sales tax rate difficult.

600 copies of this report were produced at a total
printing cost of $1,830.70. Unit cost $3.05

TABLE OF CONTENTS

Page

I. INTRODUCTION AND SUMMARY OF DATA i - xv

- A. Introduction i - ii
  - 1. Foreword i
  - 2. Glossary ii
- B. Retail Sales Tax Summary iii - xi
  - 1. Review of Iowa's Retail Sales Tax iii
  - 2. The Year in Review iv - xii
    - a. The Year in Review Analysis iv - v
    - b. Retail Taxable Sales Tax Due 1980-1983 vi
    - c. Retail Taxable Sales Collections by Quarter vi
    - d. Computed Tax by Population Group vii
    - e. Gross Sales and Computed Tax by Size of Gross Sales viii
    - f. Retail Sales Tax Collections by Computed Tax Due ix
    - g. Number of Returns Filed and Computed Tax by County - Fiscal Year 1983 x
- C. Use Tax Summary xii - xiv
  - 1. Development of Use Taxes xii
  - 2. The Year in Review
    - a. Retailers Use Tax By Business Group xiii
    - b. Comparison of Use Taxes 1982-1983 xiii
    - c. Retailers Use Tax Collection Report xiv
- D. Hotel Motel Tax Summary xv

II. RETAIL SALES TAX STATISTICS 1 - 107

- A. Retail Sales Tax by County and Town 3 - 39
- B. Retail Sales Tax by County and Selected Cities 40 - 100
- C. Retail Sales by Business Classification 101 - 107

III. USE TAX STATISTICS 109 - 120

- A. Motor Vehicle Use Tax by County 111
- B. Retailers Use Tax by Business Classification 112 - 118
- C. Consumers Use Tax by Business Classification 119
- D. Consumers Use Tax by County 120

FOREWORD

A Retail Sales and Use Tax Report is published for each of the four quarters ending March 31, June 30, September 30, and December 31, and one for the annual period covering sales made between April 1 of one year and March 31 of the following year.

The report utilizes the 1972 Standard Industrial Classification (S.I.C.) codes which classifies businesses according to their major business activity and is used for two presentations of sales tax data and for presentations of retailers use and consumers use tax data. Data in these presentations may be compared to other reports published since June, 1975; however, for prior periods, comparability of the data is limited.

The sales tax section of the report now consists of three presentations. The first subsection, the County and Town presentation, provides data for all towns in Iowa regardless of size for which the minimum number of returns were filed during the reported period. The Non-Permit category presents data for retailers not regularly engaged in selling at retail. The "other" category includes all rural filers and information for towns which did not satisfy the minimum requirement of 10 returns for a quarter or 40 returns for a year.

The second major sales tax presentation provides the number of businesses and computed tax by business group for each county and for selected cities. Breakdowns are provided for all cities over 2,500 population according to the 1970 federal census, for which 40 or more sales tax returns for a quarter or 160 or more returns for a year were received. In order to protect the confidentiality of the data, information for any business group with less than 5 returns for a quarter (20 returns for the annual report) is consolidated in the Miscellaneous group. Data for rural areas and towns not presented separately is provided in the Other column. The third presentation of sales tax data provides a breakdown of state sales tax according to the twelve business groups and over 90 business classes.

The use tax section, presents data for the three use taxes: Motor Vehicle Use, Retailers Use and Consumers Use. Motor Vehicle Use tax data is presented according to the county in which the vehicle is registered. Retailers Use tax data is presented by business group and class. Presentations are made of Consumer Use tax data by both county and business group.

The introductory section of this report continues with a list of relevant terms and their definitions. An account of the development of both the sales and use tax laws and a summary of the data for the period according to tax follows the Glossary. Included in this summary is a comparison of the current period to the same period last year and breakdowns by business group, population group and size of gross receipts. The introductory section concludes with a section on the local option Hotel/Motel Tax in which a summary of the law and the tax collected is given.

GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	A. County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). B. County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group may be found in Section II-C, "Sales Tax by Business Classification".
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

REVIEW OF IOWA'S RETAIL SALES TAX

Effective March 1, 1983, a four percent tax is imposed on the gross taxable receipts received from the retail sales and the receipts of certain services performed in Iowa. The tax has been in effect for 49 years and over this period of time has evolved in both its rate and base. The tax is described below especially in the context of the events that have lead to the formation of the current rate and base.

The analysis of the 1983 sales tax data continues on pages iv to xi with a comparison of current and recent year's data. The first section is a comparison of the present year to the previous year with data breakdowns by population group, business group, and amount of gross receipts.

Development of the Iowa Sales Tax

The sales tax was first imposed in 1934 in Iowa for a three year period at the rate of two percent. As adopted, the tax was imposed only on the gross receipts received from: the sale of tangible personal property; the sale of gas, electricity, water and communication services; and, the sale of admissions to places of amusement or athletic events.

Since 1934 the tax base has been revised to include gross receipts from: the sales of all forms of amusement devices and commercial amusement enterprises effective April 24, 1947; the renting of rooms by the same person, unless rented for a period of thirty-one or more consecutive days effective July 1, 1965; the performance of certain enumerated services as of October 1, 1967; the sale of newsprint and ink used in the printing of any newspapers effective January 1, 1970; and the sales resulting from gambling, games of skill and raffles as of June 2, 1973.

Included in the major exemptions which have been provided for are: the exemption in 1971 of the sales of used motor vehicles subject to registration which are taxed under the use tax, the exemption of food, prescription drugs and medical devices effective July 1, 1974, the sales of medically prescribed oxygen in 1975 as an extension of the food and drug exemption and sales by cities and counties except utility services in 1979. Further information on allowable deductions is provided in the glossary on page ii.

Sales tax rates have been adjusted several times since the enactment of the tax. The original rate of two percent was in effect from the date of enactment until June 30, 1955. Between July 1, 1955 and June 30, 1957, the tax rate was increased to two and one-half percent. The tax rate was again set at two percent effective July 1, 1957, and remained in effect until the enactment of three percent effective October 1, 1967. The three percent rate remained in effect until March 1, 1983, when the rate became four percent.

THE YEAR IN REVIEW
Retail Sales Tax

Due to the enactment of the four percent sales tax on March 1, 1983, one month of fiscal year 1983 was taxed at 4% and the preceding eleven months at 3%. As a result, fiscal 1982 and fiscal 1983 computed tax figures are not directly comparable. For individuals wishing to make comparisons to previous periods, it is suggested that an adjusted rate of 3.08 percent be used to establish base computed figures or to determine taxable sales for business classes for selected counties or cities.

Total taxes due on returns filed for the year ending March 31, 1983 amounted to $420.8 million which is a 4.67 percent increase from the $402.0 million collected in 1982. The number of quarterly returns filed increased from 375,006 in 1982 to 378,855 in 1983 which is a 1.03 percentage increase. This data reveals an increase in the average amount of gross receipts reported per return.

Review of Quarterly Returns in 1983

Reflecting Christmas retail sales activity, 27.98 percent of fiscal 1983 taxable sales were reported during the December quarter, to make this quarter the largest in terms of taxable sales. Figures A & B on page vi present in detail the quarterly tax liabilities during fiscal 1983 and for each of the past three fiscal years.

Review of Population Group in 1983

On page vii of this report a table summarizing "Computed Tax By Population Group for Fiscal 1983" is presented. In fiscal 1983 the largest percentage of sales tax collection continued to originate in cities with over 50,000 population. According to the 1970 Census, these cities contained only 24.40 percent of the states total population but had sales tax collections of $133,815,033 or 36.55 percent of total collections. At the other end of the spectrum "rural areas and others" made up 26.90 percent of the states population, but had sales tax collections of only $22,103,762 or 5.25 percent of total collections. Once again, report users are reminded that fiscal 1982 and 1983 computed tax figures are not comparable because of the sales tax rate increase.

Size of Gross Receipts in 1983

Examination of the table "Gross Sales and Computed Tax By Size of Gross Sales for Fiscal 1983" on page viii provides a profile of tax liability according to the gross sales of Iowa firms. Businesses which had $1 million in quarterly gross sales collected 41.59 percent of total sales tax in 1983 while comprising only 1.27 percent of total businesses filing returns. In contrast those firms with gross sales of under $10,000 represented 57.89 percent of total business but their tax collections represented only 2.78 percent of total collection.

Sales Tax Due by County in 1983

To facilitate the comparison of an individual county's sales tax collections to surrounding counties or trade areas, a table of Iowa's ninety-nine counties is shown on pages x and xi of this report.

FIGURE A
TAXABLE SALES
FOR FISCAL YEARS ENDING MARCH 31

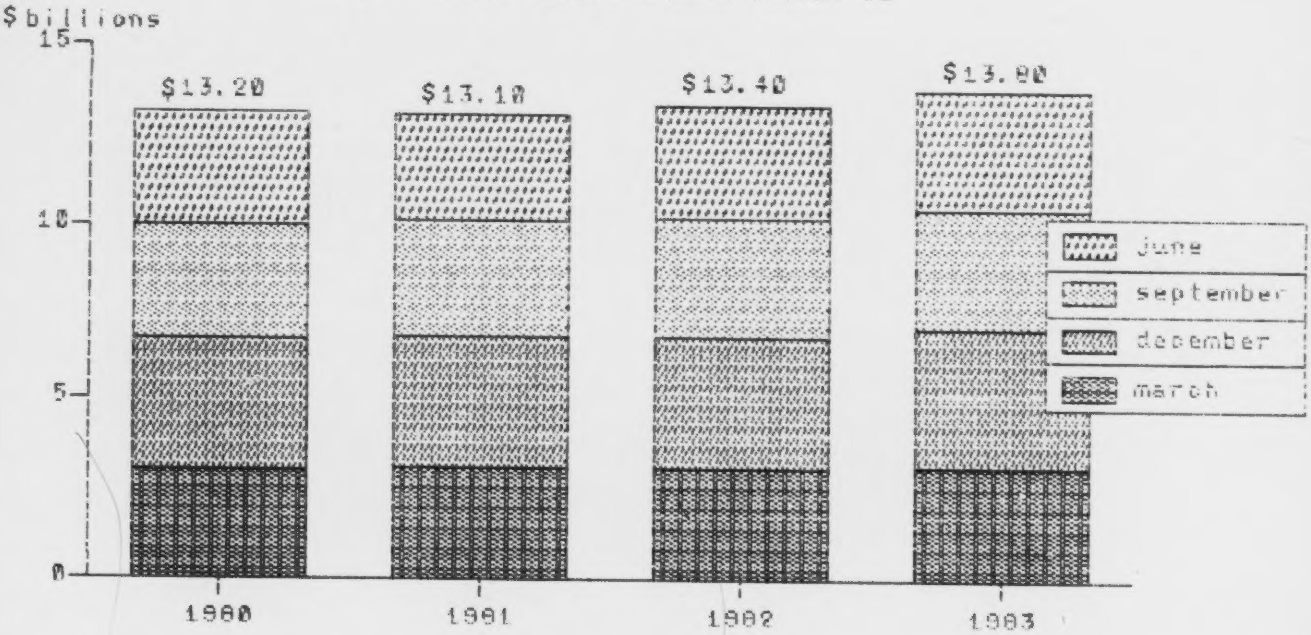
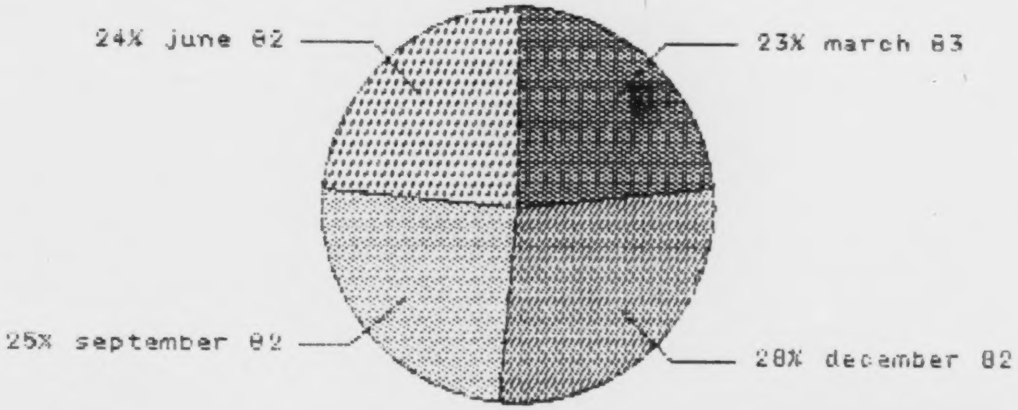


FIGURE B
TAXABLE SALES BY QUARTER



QUARTER	TOTAL TAXABLE SALES
June, 1982	$ 3,265,829,513
September, 1982	3,442,742,343
December, 1982	3,865,128,794
March, 1983	3,238,384,178
	$13,812,084,828

COMPUTED TAX
BY POPULATION GROUP
FISCAL YEAR 1983

POPULATION GROUP (CITIES AND TOWNS)	COMPUTED TAX	% OF TAX
50,000 AND OVER	$153,815,033	36.55%
25,000 TO 50,000	$54,890,087	13.04%
10,000 TO 25,000	$32,811,063	7.80%
5,000 TO 10,000	$53,294,062	12.66%
2,500 TO 5,000	$35,173,828	8.36%
1,000 TO 2,500	$36,492,841	8.67%
500 TO 1,000	$19,998,700	4.75%
TOWNS UNDER 500	$11,567,640	2.75%
NON-PERMIT	$665,650	.16%
RURAL	$21,714,403	5.16%
OTHERS	$389,359	.09%
TOTALS	$420,812,666	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

GROSS SALES AND COMPUTED TAX
BY SIZE OF GROSS SALES
FISCAL YEAR 1983

SIZE OF GROSS SALES	NO. OF BUS.**	% OF BUS.	GROSS SALES	% OF SALES	COMPUTED TAX	% OF TAX
$ 0 - $ 499	85,770	24.28%	$8,433,740	.03%	$417,693	.10%
500 - 999	20,791	5.88%	$15,225,344	.05%	$458,844	.11%
1,000 - 1,999	26,488	7.50%	$38,516,418	.12%	$1,110,885	.26%
2,000 - 2,999	17,222	4.87%	$42,534,266	.14%	$1,196,492	.28%
3,000 - 3,999	12,471	3.53%	$43,349,032	.14%	$1,203,042	.29%
4,000 - 4,999	9,943	2.81%	$44,533,966	.14%	$1,208,338	.29%
5,000 - 9,999	31,864	9.02%	$231,741,386	.75%	$6,113,581	1.45%
10,000 - 24,999	48,159	13.63%	$793,163,732	2.55%	$20,289,374	4.82%
25,000 - 49,999	33,193	9.40%	$1,180,577,888	3.80%	$27,735,334	6.59%
50,000 - 99,999	26,009	7.36%	$1,836,411,541	5.91%	$37,888,720	9.00%
100,000 - 249,999	21,997	6.23%	$3,460,623,235	11.14%	$58,990,743	14.02%
250,000 - 499,999	9,368	2.65%	$3,268,722,163	10.52%	$46,368,806	11.02%
500,000 - 999,999	5,520	1.56%	$3,829,077,981	12.33%	$42,814,017	10.17%
1,000,000 & OVER	4,496	1.27%	$16,270,398,109	52.38%	$175,016,797	41.59%
TOTALS	353,291	100.00%*	$31,063,308,801	100.00%*	$420,812,666	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

RETAIL SALES TAX COLLECTION
BY COMPUTED TAX DUE
FISCAL YEAR 1983

SIZE OF TAX DUE	NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $ 24.99	110,384	31.24%	$579,283	.14%
25.00 - 49.99	28,472	8.06%	$1,022,875	.24%
50.00 - 99.99	32,260	9.13%	$2,326,314	.55%
100.00 - 149.99	19,850	5.62%	$2,439,520	.58%
150.00 - 199.99	14,040	3.97%	$2,435,468	.58%
200.00 - 249.99	11,378	3.22%	$2,545,871	.60%
250.00 - 499.99	38,350	10.86%	$13,910,213	3.31%
500.00 - 999.99	38,481	10.89%	$27,475,306	6.53%
1,000.00 - 1,499.99	18,017	5.10%	$22,046,449	5.24%
1,500.00 - 1,999.99	10,344	2.93%	$17,880,652	4.25%
2,000.00 - 2,499.99	6,190	1.75%	$13,812,789	3.28%
2,500.00 - 2,999.99	4,430	1.25%	$12,113,162	2.88%
3,000.00 - 3,999.99	5,599	1.58%	$19,340,806	4.60%
4,000.00 - 4,999.99	3,461	.98%	$15,461,528	3.67%
5,000.00 - 9,999.99	7,152	2.02%	$49,431,512	11.75%
10,000.00 - 24,999.99	3,690	1.04%	$54,392,157	12.93%
25,000.00 - 49,999.99	684	.19%	$23,160,077	5.50%
50,000.00 - 99,999.99	257	.07%	$17,723,170	4.21%
100,000.00 & OVER	252	.07%	$122,715,514	29.16%
TOTALS	353,291	100.00%*	$420,812,666	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

NUMBER OF RETURNS FILED AND COMPUTED TAX BY COUNTY
FISCAL YEAR ENDING MARCH 31, 1983

Counties	Returns	Computed Tax(1)
Adair	1,507	$ 1,265,859
Adams	830	583,660
Allamakee	2,193	1,754,215
Appanoose	2,193	1,667,783
Audubon	1,361	963,234
Benton	3,079	2,289,523
Black Hawk	13,393	20,493,952
Boone	3,130	2,673,550
Bremer	3,166	2,818,612
Buchanan	2,790	2,257,072
Buena Vista	3,226	3,386,458
Butler	2,624	1,649,742
Calhoun	2,080	1,464,302
Carroll	3,389	3,792,366
Cass	2,981	2,614,302
Cedar	2,774	1,969,032
Cerro Gordo	6,205	8,421,520
Cherokee	2,487	2,203,458
Chickasaw	2,112	1,683,317
Clarke	1,231	1,010,708
Clay	3,080	3,542,586
Clayton	3,125	2,119,524
Clinton	6,243	7,139,068
Crawford	2,660	2,164,942
Dallas	3,882	3,128,338
Davis	1,307	776,684
Decatur	1,305	664,254
Delaware	2,173	1,982,057
Des Moines	4,903	6,927,869
Dickinson	2,745	2,236,166
Dubuque	9,025	13,185,635
Emmet	1,871	1,683,752
Fayette	3,376	3,123,360
Floyd	2,656	2,285,532
Franklin	1,947	1,746,687
Fremont	1,320	888,406
Greene	1,845	1,504,676
Grundy	1,912	1,522,361
Guthrie	1,852	1,147,429
Hamilton	2,685	2,268,245
Hancock	1,909	1,621,075
Hardin	3,462	3,282,155
Harrison	2,132	1,489,823
Henry	2,479	2,460,058
Howard	1,653	1,321,709
Humboldt	1,853	1,599,881
Ida	1,405	1,223,138
Iowa	2,311	2,238,565
Jackson	2,999	2,207,465

(1) Not directly comparable to fiscal year ending March 31, 1982, due to one cent increase in sales tax on March 1, 1983. For individuals wishing to make comparisons to previous periods it is suggested that an adjusted rate of 3.08 percent be used to establish base computed tax figures.

Counties	Returns	Computed Tax
Jasper	4,417	$ 4,439,072
Jefferson	2,200	1,930,657
Johnson	7,422	11,959,554
Jones	2,947	2,344,227
Keokuk	2,219	1,195,233
Kossuth	3,275	3,224,015
Lee	4,940	5,852,790
Linn	17,481	30,364,685
Louisa	1,336	954,539
Lucas	1,495	1,031,539
Lyon	1,824	1,162,591
Madison	1,646	1,000,475
Mahaska	3,203	3,082,840
Marion	3,462	3,186,300
Marshall	4,650	5,902,318
Mills	1,384	1,060,315
Mitchell	1,707	1,352,734
Monona	1,846	1,328,584
Monroe	1,179	804,102
Montgomery	1,969	1,745,337
Muscatine	4,394	5,619,702
O'Brien	2,810	2,179,171
Osceola	1,213	886,390
Page	2,759	2,462,037
Palo Alto	1,719	1,338,739
Plymouth	3,083	2,525,588
Pocahontas	1,946	1,330,955
Polk	32,100	67,696,606
Pottawattamie	7,555	10,009,396
Poweshiek	2,635	2,845,784
Ringgold	942	553,856
Sac	2,257	1,596,478
Scott	14,729	26,458,605
Shelby	2,303	1,860,291
Sioux	4,461	3,671,249
Story	7,184	9,216,896
Tama	2,662	2,148,982
Taylor	1,377	604,027
Union	1,863	1,766,111
Van Buren	1,456	467,014
Wapello	4,568	4,903,909
Warren	3,248	2,112,105
Washington	3,222	2,802,070
Wayne	1,445	612,870
Webster	5,673	7,720,341
Winnebago	1,942	1,467,574
Winneshiek	2,777	2,376,717
Woodbury	10,227	17,122,910
Worth	1,209	767,607
Wright	2,526	2,319,418
Nonresidents	169	389,359
Late Filers	28,933	6,613,897
TOTAL	378,855	$420,812,666

DEVELOPMENT OF USE TAX

Effective March 1, 1983, Iowa imposes a use tax at the rate of four percent on the purchase price of tangible personal property which is purchased for use in Iowa. The tax is also imposed on individuals using those services subject to the sales tax when such services or the result of such services are used in Iowa.

A use tax was first imposed in Iowa in 1937 in conjunction with the permanent adoption of the sales tax. Since its adoption, the development of the use tax has generally paralleled that of the sales tax both in terms of tax base and rates. Credits are provided, however, against the amount of use tax due in Iowa for any sales, use or occupational taxes paid to another state.

As presented on page xiii, the Iowa use tax is collected under three complimentary use taxes; Retailers Use, Consumers Use, and Motor Vehicle Use. The Retailers Use tax is collected by registered retailers from the purchaser on the sale of all tangible property and taxable services. Retailers located outside of the state who maintain a place of business in Iowa are required to register with the Department and collect the tax on all sales made into Iowa.

Use tax liability which is not paid through a retailer remains the responsibility of the consumer. Purchasers of property on which the tax has not been paid are required to file a quarterly Consumers Use tax return in conjunction with payment of the tax.

A four percent excise tax is also imposed on the sale of new and used motor vehicles which are subject to registration. The tax is imposed on the taxable price which is the delivered price less cash discounts and the value of any property traded. Payment of the tax is made to either the county treasurer where the vehicle is registered or the Motor Vehicle Division of the Iowa Department of Transportation. Credits are also provided for sales or use taxes paid on motor vehicles to other states.

Pages xiii - xiv present a review of Retailers Use Tax data by business group and by size of computed tax and a comparison of use tax data for the current period compared to the same period last year.

THE YEAR IN REVIEW
Fiscal Year Ending March 31, 1983

RETAILERS USE TAX BY BUSINESS GROUP

Business Group	No. of Returns	% of Returns	Computed Tax (1)	% of Tax
Utilities	413	1.39%	$ 3,345,180	7.60%
Building Materials	698	2.35	688,626	1.56
General Merchandise	71	0.24	1,340,882	3.04
Food Dealers	89	0.30	16,763	0.04
Motor Vehicle	495	1.67	403,897	0.92
Apparel	216	0.72	135,205	0.31
Home Furnishings	892	3.01	993,426	2.26
Eating and Drinking	77	0.26	31,005	0.07
Specialty Retail	1,994	6.72	3,585,614	8.14
Services	4,083	13.76	4,450,494	10.10
Wholesale Goods	9,175	30.92	11,810,179	26.81
Miscellaneous	10,381	34.98	16,798,925	38.14
Late Filers	1,092	3.68	442,971	1.01
TOTAL	29,676	100.00%	$44,043,167	100.00%

COMPARISON OF ALL USE TAXES
Fiscal Years Ending March 1982 and 1983

Use Tax	1982	1983	% Change
Retailers			
Number of Returns	28,841	29,676	2.90%
Computed Tax	$48,487,732	44,043,167(1)	-9.17%
Motor Vehicle			
Number of Returns	567,454	567,877	0.07%
Computed Tax	$50,153,366	54,857,108(1)	9.38%
Consumers			
Number of Returns	18,953	19,021	0.36%
Computed Tax	$17,285,537	14,124,030(1)	-18.29%

(1) Not comparable to fiscal year ending March 31, 1982, due to one cent increase in use tax on March 1, 1983.

RETAILERS USE TAX COLLECTION REPORT
BY COMPUTED TAX DUE
FISCAL YEAR 1983

SIZE OF TAX DUE		NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $	24.99	12,265	41.33%	$3,170	.01%
25.00 -	49.99	1,663	5.60%	$59,682	.14%
50.00 -	99.99	2,007	6.76%	$145,449	.33%
100.00 -	149.99	1,365	4.60%	$168,664	.38%
150.00 -	199.99	1,006	3.39%	$174,605	.40%
200.00 -	249.99	843	2.84%	$188,315	.43%
250.00 -	499.99	2,630	8.86%	$949,062	2.15%
500.00 -	999.99	2,429	8.19%	$1,753,837	3.98%
1,000.00 -	1,499.99	1,319	4.44%	$1,613,724	3.66%
1,500.00 -	1,999.99	802	2.70%	$1,381,525	3.14%
2,000.00 -	2,499.99	564	1.90%	$1,262,260	2.87%
2,500.00 -	2,999.99	393	1.32%	$1,075,034	2.44%
3,000.00 -	3,999.99	548	1.85%	$1,886,744	4.28%
4,000.00 -	4,999.99	343	1.16%	$1,529,302	3.47%
5,000.00 -	9,999.99	752	2.53%	$5,294,040	12.02%
10,000.00 -	24,999.99	475	1.60%	$7,141,632	16.22%
25,000.00 -	49,999.99	136	.46%	$4,630,629	10.51%
50,000.00 -	99,999.99	79	.27%	$5,184,532	11.77%
100,000.00 &	OVER	57	.19%	$9,600,961	21.80%
TOTALS		29,676	100.00%*	$44,043,167	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

LOCAL OPTION HOTEL/MOTEL TAX
Fiscal Year Ending March 31, 1983

During fiscal 1983, the local option hotel/motel tax was imposed in seventeen cities and in one county in Iowa. The tax is instituted, by voter approval, by the local jurisdictions and is collected and processed by the Department of Revenue in conjunction with the retail sales tax. While the tax rate may not exceed a rate of 7 percent, fourteen of the jurisdictions have elected to impose a 5 percent rate, two impose a 4 percent rate, and two impose a 3 percent rate.

The tax is imposed upon the gross receipts from the renting of sleeping rooms, apartments, or sleeping quarters in any hotel, motel, inn, public lodging house, rooming house, tourist court, or in any place where sleeping accommodations are furnished to transient guests. The rooms must be rented for less than 31 consecutive days and be located in the city or county which has authorized the tax. When the tax is imposed by a city, it applies only within the corporate boundaries of that city. When the tax is imposed by a county, it applies only outside the incorporated areas within that county.

The tax collected is certified by the State Treasurer who remits the tax to the local governments imposing the tax. For the year ending March 31, 1983, a total of $3,242,544.93 was certified collected from the following jurisdictions.

Tax Collected(1)
Fiscal Year Ending March 31, 1983

Jurisdiction	Tax Rate	Quarter Ending June 1982	Quarter Ending Sept. 1982	Quarter Ending Dec. 1982	Quarter Ending March 1983	Total
Altoona	5%	$ 14,100.77	$ 19,928.70	$ 6,971.20	$ 10,388.49	$ 51,389.16
Ankeny	5%	9,023.91	9,562.70	6,888.23	6,168.76	31,643.60
Cedar Rapids	5%	132,003.92	137,634.60	105,671.45	125,247.26	500,557.23
Clive	5%	16,562.42	19,262.59	13,498.80	14,856.81	64,180.62
Council Bluffs	5%	58,838.99	48,598.33	46,534.38	41,011.70	194,983.40
Davenport	4%(2)	80,158.03	85,585.67	59,030.89	67,913.35	292,687.94
Des Moines	5%	321,856.88	289,248.06	218,318.37	182,193.19	1,011,616.50
Dubuque	5%	55,428.62	71,530.85	50,813.81	57,183.09	234,956.37
Indianola	5%	1,122.10	1,485.30	892.44	526.35	4,026.19
Johnston	5%	10,057.73	12,987.36	7,697.99	10,634.12	41,377.20
Muscatine	4%	21,870.19	22,440.75	17,739.93	18,681.98	80,732.85
Polk County	5%	52,843.45	51,489.89	29,195.39	29,070.16	162,598.89
Sergeant Bluff	3%	1,257.13	2,241.12	910.99	683.69	5,092.93
Sioux City	3%	43,346.04	56,273.21	25,982.08	38,314.85	163,916.18
Urbandale	5%	53,577.10	60,604.99	33,569.40	34,555.80	182,307.29
Waterloo	5%	26,552.86	32,224.04	23,447.28	28,293.36	110,517.54
West Des Moines	5%	23,695.26	26,064.82	22,964.39	28,349.00	101,073.47
Windsor Heights	5%	2,484.52	2,910.21	1,828.70	1,664.14	8,887.57
TOTAL		$924,779.92	$950,073.19	$671,955.72	$695,736.10	$3,242,544.93

(1) Tax collected represents tax (with adjustments), any tax collected from the previous quarters along with penalty and interest.

(2) Effective April 1, 1982, Davenport's rate became 4%.

RETAIL
SALES TAX

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENT	169	$12,887,111	$389,359	.09%
ADAIR COUNTY				
GREENFIELD*	533	$20,774,827	$634,542	.15%
ADAIR	212	$10,800,957	$329,933	.08%
STUART	119	$2,714,034	$83,040	.02%
BRIDGEWATER	77	$1,097,772	$33,612	.01%
FONTANELLE	159	$1,704,025	$52,311	.01%
ORIENT	80	$788,880	$24,447	.01%
NON-PERMIT	13	$50,990	$1,541	.00%
OTHER	314	$3,503,422	$106,433	.03%
* TOTAL COUNTY *	1,507	$41,434,907	$1,265,859	.30%
ADAMS COUNTY				
CORNING*	477	$16,526,163	$504,736	.12%
PRESCOTT	61	$435,860	$13,309	.00%
NON-PERMIT	2	$3,133	$96	.00%
OTHER	290	$2,153,211	$65,519	.02%
* TOTAL COUNTY *	830	$19,118,367	$583,660	.14%
ALLAMAKEE COUNTY				
WAUKON*	769	$24,071,517	$736,290	.17%
LANSING	298	$6,569,409	$200,531	.05%
POSTVILLE	371	$15,338,814	$470,164	.11%
NEW ALBIN	129	$2,628,460	$80,168	.02%
HARPERS FERRY	104	$912,972	$27,753	.01%
NON-PERMIT	12	$24,795	$749	.00%
OTHER	510	$7,826,243	$238,560	.06%
* TOTAL COUNTY *	2,193	$57,372,210	$1,754,215	.42%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	1,152	$45,471,041	$1,384,843	.33%
CINCINNATI	64	$273,089	$8,494	.00%
MORAVIA	173	$1,668,401	$51,333	.01%
MOULTON	151	$1,751,034	$53,571	.01%
MYSTIC	86	$382,133	$11,870	.00%
NON-PERMIT	8	$46,005	$1,383	.00%
OTHER	559	$5,105,495	$156,289	.04%
* TOTAL COUNTY *	2,193	$54,697,198	$1,667,783	.40%
AUDUBON COUNTY				
AUDUBON*	669	$24,278,524	$739,406	.18%
EXIRA	232	$3,981,861	$121,135	.03%
KIMBALLTON	100	$1,389,780	$42,572	.01%
NON-PERMIT	11	$58,530	$1,764	.00%
OTHER	349	$1,901,307	$58,357	.01%
* TOTAL COUNTY *	1,361	$31,610,002	$963,234	.23%
BENTON COUNTY				
BELLE PLAINE	481	$14,334,116	$436,029	.10%
VINTON*	820	$34,426,329	$1,052,073	.25%
BLAIRSTOWN	176	$4,882,527	$148,579	.04%
SHELLSBURG	111	$1,828,485	$55,842	.01%
VAN HORNE	126	$1,689,361	$51,331	.01%
ATKINS	121	$1,416,291	$44,275	.01%
GARRISON	77	$646,741	$19,710	.00%
KEYSTONE	150	$6,704,907	$204,341	.05%
MT AUBURN	48	$578,298	$17,713	.00%
NEWHALL	125	$2,067,347	$63,367	.02%
NORWAY	110	$2,301,901	$70,713	.02%
URBANA	102	$663,931	$20,449	.00%
WALFORD	49	$786,803	$24,151	.01%
NON-PERMIT	19	$58,353	$1,760	.00%
OTHER	564	$2,581,989	$79,190	.02%
* TOTAL COUNTY *	3,079	$74,967,379	$2,289,523	.54%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BLACK HAWK COUNTY				
WATERLOO*	7,754	$479,816,666	$14,570,037	3.46%
CEDAR FALLS	3,500	$158,285,129	$4,835,314	1.15%
EVANSDALE	383	$6,248,667	$192,328	.05%
ELK RUN HTS	44	$469,838	$14,253	.00%
HUDSON	257	$5,582,665	$170,868	.04%
LA PORTE CITY	435	$6,572,314	$200,848	.05%
DUNKERTON	138	$2,164,760	$66,023	.02%
JANESVILLE	51	$523,779	$16,346	.00%
GILBERTVILLE	122	$1,507,902	$46,417	.01%
RAYMOND	61	$1,922,641	$58,490	.01%
WASHBURN	100	$682,193	$20,885	.00%
NON-PERMIT	154	$1,410,918	$42,392	.01%
OTHER	394	$8,576,285	$259,751	.06%
* TOTAL COUNTY *	13,393	$673,763,757	$20,493,952	4.87%
BOONE COUNTY				
BOONE*	1,741	$66,853,220	$2,032,718	.48%
MADRID	330	$6,610,736	$200,794	.05%
OGDEN	348	$6,965,191	$214,021	.05%
BOXHOLM	67	$916,623	$28,090	.01%
PILOT MOUND	45	$259,450	$7,935	.00%
NON-PERMIT	9	$31,490	$950	.00%
OTHER	590	$6,199,358	$189,042	.04%
* TOTAL COUNTY *	3,130	$87,836,068	$2,673,550	.64%
BREMER COUNTY				
WAVERLY*	1,142	$55,571,222	$1,699,973	.40%
SUMNER	477	$13,936,434	$427,034	.10%
TRIPOLI	252	$4,655,757	$142,310	.03%
DENVER	260	$5,496,055	$168,796	.04%
JANESVILLE	92	$1,501,965	$45,862	.01%
READLYN	175	$3,149,786	$96,382	.02%
PLAINFIELD	95	$1,585,655	$48,773	.01%
NON-PERMIT	24	$109,707	$3,301	.00%
OTHER	649	$6,100,633	$186,181	.04%
* TOTAL COUNTY *	3,166	$92,107,214	$2,818,612	.67%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	1,008	$41,269,665	$1,254,717	.30%
JESUP	290	$8,134,813	$247,993	.06%
FAIRBANK	182	$3,836,105	$117,755	.03%
HAZLETON	143	$2,233,259	$67,791	.02%
LAMONT	106	$1,058,577	$32,501	.01%
WINTHROP	193	$3,615,533	$110,229	.03%
AURORA	56	$1,179,515	$36,147	.01%
BRANDON	97	$699,273	$21,613	.01%
QUASQUETON	49	$464,725	$14,294	.00%
ROWLEY	67	$895,018	$27,625	.01%
NON-PERMIT	21	$75,436	$2,273	.00%
OTHER	578	$10,656,104	$324,134	.08%
* TOTAL COUNTY *	2,790	$74,118,023	$2,257,072	.54%
BUENA VISTA COUNTY				
STORM LAKE*	1,546	$76,456,161	$2,330,979	.55%
ALTA	308	$9,994,711	$305,581	.07%
ALBERT CITY	187	$5,123,180	$156,617	.04%
MARATHON	75	$1,318,396	$40,028	.01%
NEWELL	227	$5,477,659	$167,872	.04%
SIOUX RAPIDS	253	$5,450,127	$166,396	.04%
LAKESIDE	55	$693,937	$21,246	.01%
REMBRANDT	73	$704,060	$21,571	.01%
LINN GROVE	73	$249,695	$7,634	.00%
NON-PERMIT	12	$37,481	$1,130	.00%
OTHER	417	$5,491,547	$167,404	.04%
* TOTAL COUNTY *	3,226	$110,996,954	$3,386,458	.80%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUTLER COUNTY				
CLARKSVILLE	250	$4,169,941	$126,672	.03%
GREENE	320	$8,641,687	$263,829	.06%
PARKERSBURG	367	$8,506,875	$259,447	.06%
SHELL ROCK	220	$2,579,062	$79,108	.02%
ALLISON*	281	$11,819,700	$362,538	.09%
APLINGTON	214	$6,560,759	$199,275	.05%
DUMONT	167	$3,872,709	$118,290	.03%
NEW HARTFORD	121	$1,451,589	$44,156	.01%
AREDALE	41	$425,839	$12,926	.00%
BRISTOW	72	$377,198	$11,493	.00%
NON-PERMIT	19	$91,118	$2,745	.00%
OTHER	552	$5,567,659	$169,263	.04%
* TOTAL COUNTY *	2,624	$54,064,136	$1,649,742	.39%
CALHOUN COUNTY				
LAKE CITY	419	$12,000,404	$365,599	.09%
MANSON	364	$10,962,324	$333,573	.08%
ROCKWELL CITY*	469	$12,788,082	$390,209	.09%
LOHRVILLE	152	$1,018,243	$31,204	.01%
POMEROY	164	$3,514,676	$107,267	.03%
FARNHAMVILLE	113	$4,987,029	$150,949	.04%
SOMERS	42	$72,299	$2,220	.00%
NON-PERMIT	9	$49,398	$1,488	.00%
OTHER	348	$2,686,412	$81,793	.02%
* TOTAL COUNTY *	2,080	$48,078,867	$1,464,302	.35%
CARROLL COUNTY				
CARROLL*	1,582	$84,075,667	$2,559,762	.61%
COON RAPIDS	301	$8,192,855	$251,437	.06%
MANNING	346	$8,932,240	$273,486	.06%
BREDA	157	$2,776,605	$85,190	.02%
GLIDDEN	212	$5,843,839	$180,478	.04%
ARCADIA	101	$1,988,455	$61,096	.01%
DEDHAM	66	$1,234,857	$38,101	.01%
HALBUR	63	$3,796,737	$115,187	.03%
TEMPLETON	100	$1,462,661	$44,864	.01%
NON-PERMIT	20	$112,228	$3,375	.00%
OTHER	441	$5,889,220	$179,390	.04%
* TOTAL COUNTY *	3,389	$124,305,364	$3,792,366	.90%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CASS COUNTY				
ATLANTIC*	1,447	$62,523,658	$1,903,368	.45%
ANITA	302	$4,258,016	$130,746	.03%
GRISWOLD	324	$6,164,222	$187,999	.04%
LEWIS	121	$1,391,090	$42,414	.01%
CUMBERLAND	96	$1,040,260	$32,002	.01%
MARNE	48	$217,362	$6,749	.00%
MASSENA	159	$4,236,895	$129,302	.03%
WIOTA	42	$394,909	$12,192	.00%
NON-PERMIT	12	$13,287	$409	.00%
OTHER	430	$5,540,710	$169,121	.04%
* TOTAL COUNTY *	2,981	$85,780,409	$2,614,302	.62%
CEDAR COUNTY				
TIPTON*	734	$25,774,550	$785,609	.19%
DURANT	284	$9,065,719	$275,436	.07%
MECHANICSVILLE	142	$2,018,159	$61,332	.01%
WEST BRANCH	342	$5,431,745	$166,152	.04%
CLARENCE	228	$4,057,606	$123,317	.03%
LOWDEN	193	$4,836,533	$147,853	.04%
STANWOOD	187	$3,016,037	$91,811	.02%
BENNETT	138	$2,554,953	$77,508	.02%
NON-PERMIT	15	$107,050	$3,219	.00%
OTHER	511	$7,759,101	$236,795	.06%
* TOTAL COUNTY *	2,774	$64,621,453	$1,969,032	.47%
CERRO GORDO COUNTY				
MASON CITY*	3,816	$217,084,792	$6,598,095	1.57%
CLEAR LAKE	1,196	$43,392,642	$1,322,107	.31%
VENTURA	93	$1,426,377	$43,503	.01%
ROCKWELL	182	$2,113,850	$64,429	.02%
DOUGHERTY	50	$283,320	$8,597	.00%
MESERVEY	90	$723,786	$22,091	.01%
PLYMOUTH	45	$734,404	$22,687	.01%
SWALEDALE	68	$617,826	$18,888	.00%
THORNTON	109	$1,460,910	$44,651	.01%
NON-PERMIT	38	$235,409	$7,077	.00%
OTHER	518	$8,821,519	$269,395	.06%
* TOTAL COUNTY *	6,205	$276,894,835	$8,421,520	2.00%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CHEROKEE COUNTY				
CHEROKEE*	1,214	$54,966,323	$1,672,512	.40%
MARCUS	303	$6,676,445	$204,447	.05%
AURELIA	249	$2,839,701	$87,424	.02%
CLEGHORN	46	$972,119	$29,621	.01%
MERIDEN	53	$527,491	$16,127	.00%
QUIMBY	109	$2,548,114	$77,497	.02%
WASHTA	65	$244,720	$7,557	.00%
NON-PERMIT	17	$120,896	$3,639	.00%
OTHER	431	$3,419,685	$104,634	.02%
* TOTAL COUNTY *	2,487	$72,315,494	$2,203,458	.52%
CHICKASAW COUNTY				
NEW HAMPTON*	743	$31,213,341	$952,058	.23%
NASHUA	297	$7,613,315	$231,629	.06%
FREDERICKSBURG	230	$4,312,406	$132,289	.03%
LAWLER	130	$3,897,639	$118,972	.03%
ALTA VISTA	83	$1,561,534	$47,995	.01%
IONIA	71	$917,148	$28,110	.01%
NON-PERMIT	13	$81,195	$2,440	.00%
OTHER	545	$5,518,476	$169,824	.04%
* TOTAL COUNTY *	2,112	$55,115,054	$1,683,317	.40%
CLARKE COUNTY				
OSCEOLA*	854	$29,211,653	$891,476	.21%
MURRAY	109	$938,214	$28,627	.01%
WOODBURN	47	$223,509	$6,901	.00%
NON-PERMIT	8	$18,895	$569	.00%
OTHER	213	$2,712,116	$83,135	.02%
* TOTAL COUNTY *	1,231	$33,104,387	$1,010,708	.24%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLAY COUNTY				
SPENCER*	2,050	$99,384,097	$3,034,183	.72%
EVERLY	158	$6,144,203	$187,493	.04%
PETERSON	154	$2,636,715	$80,837	.02%
DICKENS	43	$680,247	$20,750	.00%
FOSTORIA	52	$740,021	$22,725	.01%
ROYAL	112	$946,664	$29,159	.01%
WEBB	71	$584,232	$17,875	.00%
NON-PERMIT	34	$1,162,729	$34,907	.01%
OTHER	406	$3,757,197	$114,657	.03%
* TOTAL COUNTY *	3,080	$116,036,105	$3,542,586	.84%
CLAYTON COUNTY				
ELKADER*	473	$20,119,658	$614,397	.15%
GUTTENBERG	388	$9,281,823	$284,191	.07%
MONONA	305	$7,595,988	$231,894	.06%
STRAWBERRY PT	274	$6,197,548	$189,528	.05%
EDGEWOOD	171	$4,895,522	$149,199	.04%
GARNAVILLO	189	$2,820,421	$85,917	.02%
MARQUETTE	80	$798,919	$24,379	.01%
MCGREGOR	292	$3,971,883	$121,926	.03%
FARMERSBURG	75	$981,557	$29,932	.01%
LUANA	79	$1,329,060	$40,404	.01%
VOLGA CITY	77	$600,893	$18,607	.00%
NON-PERMIT	22	$74,845	$2,252	.00%
OTHER	700	$10,745,828	$326,898	.08%
* TOTAL COUNTY *	3,125	$69,413,945	$2,119,524	.50%

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLINTON COUNTY				
CLINTON*	3,431	$180,036,815	$5,489,304	1.30%
DE WITT	753	$28,136,239	$861,090	.20%
CAMANCHE	345	$4,138,792	$127,317	.03%
DELMAR	55	$434,299	$13,279	.00%
GRAND MOUND	135	$751,900	$23,145	.01%
LOST NATION	187	$2,171,542	$66,552	.02%
WHEATLAND	168	$3,459,109	$105,632	.03%
CALAMUS	72	$1,501,427	$46,380	.01%
CHARLOTTE	73	$1,439,931	$43,856	.01%
GOOSE LAKE	42	$258,034	$7,899	.00%
LOW MOOR	88	$1,023,393	$31,176	.01%
NON-PERMIT	49	$263,772	$7,932	.00%
OTHER	845	$10,348,930	$315,506	.07%
* TOTAL COUNTY *	6,243	$233,964,183	$7,139,068	1.70%
CRAWFORD COUNTY				
DENISON*	1,158	$48,963,818	$1,498,703	.36%
CHARTER OAK	169	$3,735,280	$112,812	.03%
DOW CITY	114	$919,967	$28,220	.01%
MANILLA	164	$3,482,048	$106,945	.03%
SCHLESWIG	239	$4,129,433	$126,657	.03%
VAIL	87	$692,279	$21,430	.01%
KIRON	96	$1,361,953	$41,808	.01%
RICKETTS	60	$368,242	$11,454	.00%
WESTSIDE	116	$2,070,909	$62,927	.01%
NON-PERMIT	16	$135,247	$4,063	.00%
OTHER	441	$4,903,781	$149,923	.04%
* TOTAL COUNTY *	2,660	$70,762,957	$2,164,942	.51%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DALLAS COUNTY				
PERRY	1,112	$42,465,054	$1,293,255	.31%
ADEL*	519	$20,390,305	$619,323	.15%
DALLAS CENTER	245	$3,078,205	$94,257	.02%
DEXTER	127	$2,715,185	$83,722	.02%
REDFIELD	178	$1,511,574	$46,061	.01%
WAUKEE	245	$6,736,198	$206,996	.05%
WOODWARD	161	$4,304,305	$131,364	.03%
BOUTON	40	$150,990	$4,580	.00%
DE SOTO	83	$785,129	$24,210	.01%
GRANGER	120	$3,599,508	$109,633	.03%
LINDEN	52	$298,283	$9,141	.00%
MINBURN	72	$772,722	$23,727	.01%
VAN METER	92	$1,354,966	$40,766	.01%
NON-PERMIT	26	$72,001	$2,173	.00%
OTHER	810	$14,584,466	$439,130	.10%
* TOTAL COUNTY *	3,882	$102,818,891	$3,128,338	.74%
DAVIS COUNTY				
BLOOMFIELD*	638	$19,486,960	$596,000	.14%
DRAKESVILLE	61	$282,337	$8,608	.00%
PULASKI	54	$891,798	$27,034	.01%
NON-PERMIT	13	$22,264	$678	.00%
OTHER	541	$4,732,126	$144,364	.03%
* TOTAL COUNTY *	1,307	$25,415,485	$776,684	.18%
DECATUR COUNTY				
LAMONI	345	$7,648,293	$233,860	.06%
LEON*	427	$11,170,696	$339,691	.08%
DAVIS CITY	45	$199,051	$6,056	.00%
DECATUR CITY	53	$611,296	$18,869	.00%
GARDEN GROVE	42	$192,576	$5,850	.00%
GRAND RIVER	52	$323,972	$9,937	.00%
WELDON	55	$396,220	$11,964	.00%
NON-PERMIT	2	$3,132	$96	.00%
OTHER	284	$1,236,863	$37,931	.01%
* TOTAL COUNTY *	1,305	$21,782,099	$664,254	.16%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DELAWARE COUNTY				
MANCHESTER*	896	$44,141,615	$1,340,303	.32%
EARLVILLE	168	$2,846,311	$86,380	.02%
HOPKINTON	140	$2,776,963	$84,817	.02%
COLESBURG	87	$1,454,909	$44,318	.01%
DELHI	107	$2,032,594	$62,519	.01%
GREELEY	54	$901,905	$27,790	.01%
RYAN	79	$674,268	$20,737	.00%
NON-PERMIT	11	$48,563	$1,465	.00%
OTHER	631	$10,248,567	$313,728	.07%
* TOTAL COUNTY *	2,173	$65,125,695	$1,982,057	.47%
DES MOINES COUNTY				
BURLINGTON*	3,096	$166,655,374	$5,062,348	1.20%
MEDIAPOLIS	330	$10,258,792	$313,270	.07%
WEST BURLINGTON	622	$40,199,324	$1,216,326	.29%
DANVILLE	135	$3,060,619	$93,739	.02%
MIDDLETOWN	43	$327,500	$9,911	.00%
NON-PERMIT	42	$290,064	$8,718	.00%
OTHER	635	$7,323,792	$223,557	.05%
* TOTAL COUNTY *	4,903	$228,115,465	$6,927,869	1.65%
DICKINSON COUNTY				
MILFORD	448	$10,204,839	$312,348	.07%
SPIRIT LAKE*	813	$33,541,219	$1,019,826	.24%
ARNOLDS PARK	383	$7,025,071	$213,216	.05%
LAKE PARK	242	$5,755,703	$175,949	.04%
OKOBOJI	150	$8,189,554	$248,688	.06%
SUPERIOR	46	$779,439	$23,818	.01%
TERRIL	93	$1,291,284	$39,437	.01%
NON-PERMIT	19	$48,326	$1,459	.00%
OTHER	551	$6,638,295	$201,425	.05%
* TOTAL COUNTY *	2,745	$73,473,730	$2,236,166	.53%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DUBUQUE COUNTY				
DUBUQUE*	6,258	$354,269,860	$10,795,337	2.57%
CASCADE	335	$11,278,222	$344,065	.08%
DYERSVILLE	653	$33,327,482	$1,016,606	.24%
EPWORTH	126	$2,390,926	$72,972	.02%
FARLEY	170	$4,303,954	$131,940	.03%
BERNARD	81	$799,491	$24,654	.01%
HOLY CROSS	74	$1,563,002	$47,802	.01%
LUXEMBURG	57	$669,103	$20,620	.00%
NEW VIENNA	96	$2,388,966	$73,463	.02%
PEOSTA	50	$871,352	$26,365	.01%
WORTHINGTON	96	$1,056,378	$32,404	.01%
NON-PERMIT	88	$697,889	$20,984	.00%
OTHER	941	$18,861,057	$578,423	.14%
* TOTAL COUNTY *	9,025	$432,477,682	$13,185,635	3.13%
EMMET COUNTY				
ESTHERVILLE*	1,052	$43,802,054	$1,338,736	.32%
ARMSTRONG	286	$5,565,539	$169,340	.04%
RINGSTED	102	$2,756,511	$83,755	.02%
WALLINGFORD	79	$519,656	$16,101	.00%
NON-PERMIT	6	$8,272	$251	.00%
OTHER	346	$2,459,436	$75,569	.02%
* TOTAL COUNTY *	1,871	$55,111,468	$1,683,752	.40%

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FAYETTE	COUNTY				
OELWEIN		1,150	$44,962,148	$1,369,172	.33%
FAYETTE		252	$3,502,191	$108,353	.03%
WEST UNION*		525	$20,158,298	$616,091	.15%
ARLINGTON		97	$2,182,578	$66,928	.02%
CLERMONT		104	$5,717,856	$174,468	.04%
ELGIN		152	$3,325,189	$101,877	.02%
HAWKEYE		102	$1,921,821	$59,056	.01%
MAYNARD		101	$3,890,026	$117,594	.03%
ST LUCAS		54	$951,650	$29,354	.01%
WADENA		55	$260,235	$8,038	.00%
WAUCOMA		60	$1,110,915	$34,067	.01%
WESTGATE		45	$270,873	$8,368	.00%
NON-PERMIT		12	$54,836	$1,648	.00%
OTHER		667	$14,099,616	$428,346	.10%
* TOTAL COUNTY *		3,376	$102,408,232	$3,123,360	.74%
FLOYD	COUNTY				
CHARLES CITY*		1,321	$56,395,059	$1,713,503	.41%
NORA SPRINGS		263	$3,468,918	$105,946	.03%
ROCKFORD		203	$3,043,414	$93,168	.02%
FLOYD		77	$1,203,876	$37,810	.01%
MARBLE ROCK		114	$1,250,497	$38,479	.01%
RUDD		105	$1,493,965	$45,575	.01%
NON-PERMIT		13	$15,454	$464	.00%
OTHER		560	$8,266,775	$250,587	.06%
* TOTAL COUNTY *		2,656	$75,137,958	$2,285,532	.54%
FRANKLIN	COUNTY				
HAMPTON*		928	$35,442,934	$1,078,526	.26%
ACKLEY		43	$459,643	$14,036	.00%
SHEFFIELD		243	$4,855,078	$147,538	.04%
ALEXANDER		53	$593,803	$18,129	.00%
COULTER		83	$1,019,414	$31,579	.01%
GENEVA		49	$1,108,324	$33,600	.01%
LATIMER		132	$3,700,172	$112,147	.03%
NON-PERMIT		9	$16,336	$492	.00%
OTHER		407	$10,285,166	$310,640	.07%
* TOTAL COUNTY *		1,947	$57,480,870	$1,746,687	.42%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FREMONT COUNTY				
HAMBURG	275	$8,873,837	$270,828	.06%
SIDNEY*	246	$3,766,272	$115,433	.03%
TABOR	212	$2,197,498	$67,559	.02%
FARRAGUT	76	$959,063	$29,379	.01%
RANDOLPH	47	$434,664	$13,255	.00%
RIVERTON	60	$644,356	$19,851	.00%
THURMAN	41	$168,640	$5,207	.00%
NON-PERMIT	10	$221,332	$6,645	.00%
OTHER	353	$11,887,446	$360,249	.09%
* TOTAL COUNTY *	1,320	$29,153,108	$888,406	.21%
GREENE COUNTY				
JEFFERSON*	878	$34,171,069	$1,042,720	.25%
CHURDAN	131	$1,038,416	$31,959	.01%
GRAND JCT	234	$4,743,211	$144,827	.03%
SCRANTON	149	$2,524,984	$77,667	.02%
PATON	114	$3,103,345	$94,246	.02%
RIPPEY	69	$701,627	$21,409	.01%
NON-PERMIT	12	$24,291	$733	.00%
OTHER	258	$2,993,316	$91,115	.02%
* TOTAL COUNTY *	1,845	$49,300,259	$1,504,676	.36%
GRUNDY COUNTY				
GRUNDY CENTER*	524	$22,963,110	$702,849	.17%
REINBECK	333	$7,305,704	$221,757	.05%
CONRAD	218	$5,084,689	$156,706	.04%
DIKE	156	$5,126,028	$156,886	.04%
WELLSBURG	181	$4,829,735	$147,340	.04%
BEAMAN	58	$1,319,240	$40,468	.01%
HOLLAND	65	$537,579	$16,683	.00%
NON-PERMIT	9	$20,719	$629	.00%
OTHER	368	$2,577,291	$79,043	.02%
* TOTAL COUNTY *	1,912	$49,764,095	$1,522,361	.36%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	489	$14,492,295	$444,095	.11%
PANORA	260	$6,318,860	$192,941	.05%
STUART	251	$6,788,463	$207,291	.05%
BAYARD	119	$2,304,316	$70,627	.02%
CASEY	109	$1,463,596	$44,861	.01%
BAGLEY	96	$2,380,261	$72,524	.02%
JAMAICA	47	$263,412	$8,186	.00%
MENLO	74	$988,698	$30,247	.01%
YALE	75	$771,340	$23,257	.01%
NON-PERMIT	17	$37,550	$1,132	.00%
OTHER	315	$1,711,561	$52,268	.01%
* TOTAL COUNTY *	1,852	$37,520,352	$1,147,429	.27%
HAMILTON COUNTY				
WEBSTER CITY*	1,296	$43,216,452	$1,319,681	.31%
JEWELL	244	$9,781,375	$296,267	.07%
STRATFORD	172	$4,283,181	$130,795	.03%
WILLIAMS	132	$3,784,034	$115,811	.03%
BLAIRSBURG	67	$1,163,954	$35,468	.01%
ELLSWORTH	93	$2,557,975	$77,251	.02%
KAMRAR	69	$686,614	$20,850	.00%
RANDALL	55	$736,523	$22,281	.01%
STANHOPE	87	$1,209,107	$36,843	.01%
NON-PERMIT	16	$168,229	$5,053	.00%
OTHER	454	$6,845,821	$207,945	.05%
* TOTAL COUNTY *	2,685	$74,433,265	$2,268,245	.54%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HANCOCK COUNTY				
BRITT	473	$14,955,223	$454,404	.11%
GARNER*	405	$21,951,611	$667,635	.16%
KANAWHA	168	$5,613,779	$171,450	.04%
KLEMME	118	$1,830,991	$55,547	.01%
CORWITH	96	$2,318,551	$70,134	.02%
CRYSTAL LAKE	50	$790,188	$24,272	.01%
GOODELL	54	$253,174	$7,730	.00%
WODEN	71	$1,237,759	$37,834	.01%
FOREST CITY	45	$673,399	$20,506	.00%
NON-PERMIT	19	$21,239	$650	.00%
OTHER	410	$3,625,754	$110,913	.03%
* TOTAL COUNTY *	1,909	$53,271,668	$1,621,075	.39%
HARDIN COUNTY				
IOWA FALLS	1,107	$48,534,668	$1,475,896	.35%
ACKLEY	352	$6,894,530	$211,542	.05%
ELDORA*	595	$15,012,474	$455,735	.11%
ALDEN	161	$4,773,648	$146,156	.03%
HUBBARD	212	$8,223,007	$249,959	.06%
RADCLIFFE	123	$2,229,600	$67,879	.02%
STEAMBOAT ROCK	79	$1,412,325	$43,319	.01%
UNION	126	$3,410,894	$104,085	.02%
NON-PERMIT	13	$33,620	$1,023	.00%
OTHER	694	$17,369,707	$526,561	.13%
* TOTAL COUNTY *	3,462	$107,894,473	$3,282,155	.78%
HARRISON COUNTY				
DUNLAP	256	$6,956,868	$212,209	.05%
LOGAN*	291	$7,094,585	$216,555	.05%
MISSOURI VALLEY	555	$20,369,958	$620,262	.15%
WOODBINE	264	$4,948,804	$151,818	.04%
MONDAMIN	110	$1,395,771	$42,416	.01%
PERSIA	82	$455,026	$14,011	.00%
PISGAH	98	$613,190	$18,826	.00%
NON-PERMIT	8	$51,966	$1,562	.00%
OTHER	468	$6,901,893	$212,164	.05%
* TOTAL COUNTY *	2,132	$48,788,061	$1,489,823	.35%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HENRY COUNTY				
MT PLEASANT*	1,049	$53,193,183	$1,630,633	.39%
NEW LONDON	260	$4,387,032	$135,189	.03%
WAYLAND	144	$2,455,176	$75,972	.02%
WINFIELD	246	$7,432,537	$227,392	.05%
OLDS	74	$1,866,806	$56,749	.01%
SALEM	71	$433,870	$13,562	.00%
NON-PERMIT	24	$765,289	$22,972	.01%
OTHER	611	$9,684,992	$297,589	.07%
* TOTAL COUNTY *	2,479	$80,218,885	$2,460,058	.58%
HOWARD COUNTY				
CRESCO*	739	$31,383,260	$957,483	.23%
ELMA	148	$2,045,213	$61,999	.01%
LIME SPRINGS	144	$2,586,673	$79,421	.02%
RICEVILLE	76	$1,533,663	$47,006	.01%
CHESTER	79	$560,023	$17,246	.00%
PROTIVIN	92	$2,595,839	$78,797	.02%
NON-PERMIT	11	$14,941	$452	.00%
OTHER	364	$2,596,444	$79,305	.02%
* TOTAL COUNTY *	1,653	$43,316,056	$1,321,709	.31%
HUMBOLDT COUNTY				
HUMBOLDT	861	$41,595,377	$1,266,387	.30%
DAKOTA CITY*	121	$1,074,371	$32,973	.01%
GILMORE CITY	59	$530,769	$16,217	.00%
LIVERMORE	116	$1,718,464	$52,982	.01%
BODE	91	$1,336,193	$40,982	.01%
RENWICK	102	$2,092,741	$65,966	.02%
THOR	50	$724,758	$22,240	.01%
NON-PERMIT	17	$189,196	$5,684	.00%
OTHER	436	$3,166,114	$96,450	.02%
* TOTAL COUNTY *	1,853	$52,427,983	$1,599,881	.38%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
IDA COUNTY				
HOLSTEIN	334	$7,052,276	$214,516	.05%
IDA GROVE*	567	$27,042,459	$824,536	.20%
BATTLE CREEK	157	$2,305,941	$71,066	.02%
ARTHUR	63	$619,542	$18,853	.00%
GALVA	87	$849,390	$25,941	.01%
NON-PERMIT	9	$41,230	$1,240	.00%
OTHER	188	$2,197,660	$66,986	.02%
* TOTAL COUNTY *	1,405	$40,108,498	$1,223,138	.29%
IOWA COUNTY				
MARENGO*	472	$15,188,389	$462,766	.11%
NORTH ENGLISH	204	$5,219,158	$158,493	.04%
WILLIAMSBURG	422	$16,814,055	$512,098	.12%
VICTOR	205	$4,260,824	$131,536	.03%
LADORA	65	$223,066	$6,727	.00%
MILLERSBURG	56	$628,843	$19,403	.00%
PARNELL	40	$379,494	$11,730	.00%
NON-PERMIT	5	$9,698	$291	.00%
OTHER	842	$30,746,735	$935,521	.22%
* TOTAL COUNTY *	2,311	$73,470,262	$2,238,565	.53%
JACKSON COUNTY				
MAQUOKETA*	1,148	$39,459,546	$1,203,476	.29%
BELLEVUE	452	$9,582,963	$293,717	.07%
PRESTON	220	$8,085,196	$245,783	.06%
SABULA	135	$1,365,689	$41,812	.01%
ANDREW	55	$855,066	$27,085	.01%
BALDWIN	46	$207,318	$6,463	.00%
LA MOTTE	85	$1,668,935	$50,657	.01%
MILES	97	$3,132,362	$95,503	.02%
MONMOUTH	44	$221,957	$6,781	.00%
SPRINGBROOK	40	$461,508	$14,146	.00%
NON-PERMIT	10	$46,394	$1,395	.00%
OTHER	667	$7,229,863	$220,647	.05%
* TOTAL COUNTY *	2,999	$72,316,797	$2,207,465	.52%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JASPER COUNTY				
NEWTON*	2,070	$90,510,411	$2,758,886	.66%
COLFAX	318	$18,653,508	$563,601	.13%
MONROE	266	$5,900,840	$181,870	.04%
BAXTER	168	$2,621,606	$80,494	.02%
KELLOGG	126	$1,534,956	$47,058	.01%
PRAIRIE CITY	195	$6,408,787	$195,969	.05%
LYNNVILLE	112	$1,440,959	$44,287	.01%
MINGO	75	$445,764	$13,622	.00%
SULLY	157	$9,056,397	$276,590	.07%
NON-PERMIT	18	$60,220	$1,814	.00%
OTHER	912	$9,024,019	$274,879	.07%
* TOTAL COUNTY *	4,417	$145,657,467	$4,439,072	1.05%
JEFFERSON COUNTY				
FAIRFIELD*	1,460	$56,078,138	$1,705,213	.41%
BATAVIA	97	$731,587	$22,739	.01%
LIBERTYVILLE	65	$901,358	$27,442	.01%
LOCKRIDGE	45	$676,518	$20,766	.00%
PACKWOOD	78	$1,048,164	$32,238	.01%
NON-PERMIT	8	$31,906	$958	.00%
OTHER	447	$3,969,322	$121,301	.03%
* TOTAL COUNTY *	2,200	$63,436,993	$1,930,657	.46%
JOHNSON COUNTY				
IOWA CITY*	4,387	$293,053,659	$8,950,089	2.13%
CORALVILLE	909	$59,509,984	$1,813,202	.43%
LONE TREE	171	$2,019,845	$62,314	.01%
OXFORD	124	$1,721,085	$52,606	.01%
SOLON	227	$3,503,220	$108,117	.03%
HILLS	79	$2,540,567	$77,703	.02%
NORTH LIBERTY	148	$4,632,715	$140,951	.03%
SWISHER	113	$2,354,863	$72,407	.02%
TIFFIN	43	$1,321,047	$40,749	.01%
NON-PERMIT	65	$395,659	$11,911	.00%
OTHER	1,156	$20,540,330	$629,505	.15%
* TOTAL COUNTY *	7,422	$391,592,974	$11,959,554	2.84%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JONES COUNTY				
ANAMOSA*	642	$28,370,386	$879,566	.21%
MONTICELLO	824	$30,214,926	$920,600	.22%
OLIN	175	$2,782,038	$84,701	.02%
OXFORD JCT	142	$1,406,035	$42,714	.01%
WYOMING	167	$2,882,930	$88,117	.02%
ONSLOW	63	$497,209	$15,140	.00%
NON-PERMIT	20	$151,434	$4,553	.00%
OTHER	914	$10,097,276	$308,836	.07%
* TOTAL COUNTY *	2,947	$76,402,234	$2,344,227	.56%
KEOKUK COUNTY				
KEOTA	253	$3,062,922	$93,953	.02%
SIGOURNEY*	503	$14,454,049	$439,817	.10%
DELTA	69	$302,248	$9,323	.00%
HEDRICK	171	$1,721,493	$53,031	.01%
RICHLAND	126	$4,499,803	$137,469	.03%
WHAT CHEER	205	$1,658,390	$51,011	.01%
KESWICK	75	$2,044,324	$62,578	.01%
OLLIE	55	$580,829	$18,292	.00%
SOUTH ENGLISH	63	$657,279	$20,554	.00%
NON-PERMIT	14	$40,297	$1,216	.00%
OTHER	685	$10,087,643	$307,989	.07%
* TOTAL COUNTY *	2,219	$39,109,277	$1,195,233	.28%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1983

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
KOSSUTH	COUNTY				
ALGONA*		1,280	$68,435,248	$2,089,891	.50%
BANCROFT		197	$7,652,466	$234,023	.06%
BURT		99	$828,532	$25,308	.01%
LU VERNE		71	$505,711	$15,447	.00%
SWEA CITY		208	$4,065,013	$123,502	.03%
TITONKA		159	$4,542,788	$138,665	.03%
WESLEY		112	$4,105,954	$125,861	.03%
WHITTEMORE		154	$2,998,464	$92,610	.02%
FENTON		107	$1,603,228	$48,996	.01%
LAKOTA		90	$1,193,709	$36,680	.01%
LEDYARD		67	$782,705	$23,837	.01%
LONE ROCK		56	$514,677	$15,850	.00%
NON-PERMIT		9	$58,194	$1,750	.00%
OTHER		666	$8,295,033	$251,595	.06%
* TOTAL COUNTY *		3,275	$105,581,722	$3,224,015	.77%
LEE	COUNTY				
FT MADISON*		1,316	$56,291,465	$1,734,732	.41%
KEOKUK		1,794	$86,965,496	$2,666,355	.63%
DONNELLSON		252	$5,492,795	$167,431	.04%
MONTROSE		114	$1,251,949	$38,943	.01%
WEST POINT		211	$3,529,515	$108,835	.03%
ST PAUL		53	$3,001,457	$91,371	.02%
HOUGHTON		43	$2,283,736	$69,234	.02%
NON-PERMIT		40	$357,861	$10,752	.00%
OTHER		1,117	$31,778,624	$965,137	.23%
* TOTAL COUNTY *		4,940	$190,952,898	$5,852,790	1.39%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LINN COUNTY				
CEDAR RAPIDS*	11,824	$855,012,531	$26,028,228	6.19%
MARION	1,895	$81,417,689	$2,484,229	.59%
CENTER POINT	201	$3,462,367	$106,104	.03%
CENTRAL CITY	232	$2,160,657	$66,431	.02%
HIAWATHA	370	$6,100,231	$187,186	.04%
LISBON	260	$3,585,694	$110,018	.03%
MT VERNON	397	$14,805,844	$449,306	.11%
COGGON	172	$4,014,871	$122,564	.03%
FAIRFAX	118	$1,014,051	$31,028	.01%
SPRINGVILLE	151	$2,075,467	$63,246	.02%
WALKER	154	$2,165,936	$65,732	.02%
ALBURNETTE	86	$1,201,873	$36,476	.01%
ELY	103	$1,678,148	$51,874	.01%
PALO	82	$640,665	$19,704	.00%
PRAIRIEBURG	46	$256,898	$7,869	.00%
NON-PERMIT	135	$1,095,907	$32,934	.01%
OTHER	1,255	$16,405,200	$501,756	.12%
* TOTAL COUNTY *	17,481	$997,094,029	$30,364,685	7.22%
LOUISA COUNTY				
COLUMBUS JCT	287	$10,551,863	$321,590	.08%
WAPELLO*	364	$10,265,711	$314,410	.07%
MORNING SUN	159	$3,524,280	$108,421	.03%
GRANDVIEW	67	$1,017,087	$31,358	.01%
LETTS	50	$455,497	$14,106	.00%
OAKVILLE	64	$1,423,156	$43,602	.01%
NON-PERMIT	6	$5,901	$179	.00%
OTHER	339	$3,952,604	$120,873	.03%
* TOTAL COUNTY *	1,336	$31,196,099	$954,539	.23%
LUCAS COUNTY				
CHARITON*	924	$26,256,610	$799,540	.19%
RUSSELL	91	$1,498,625	$46,346	.01%
LUCAS	66	$261,327	$8,161	.00%
NON-PERMIT	6	$5,768	$176	.00%
OTHER	408	$5,764,533	$177,316	.04%
* TOTAL COUNTY *	1,495	$33,786,863	$1,031,539	.25%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LYON COUNTY				
ROCK RAPIDS*	499	$16,037,595	$490,841	.12%
GEORGE	263	$4,954,340	$152,965	.04%
DOON	108	$1,600,105	$48,832	.01%
INWOOD	188	$5,188,915	$160,964	.04%
LARCHWOOD	166	$2,529,803	$77,762	.02%
LITTLE ROCK	95	$1,453,260	$44,181	.01%
ALVORD	43	$321,101	$9,867	.00%
LESTER	78	$1,947,265	$59,165	.01%
NON-PERMIT	12	$52,180	$1,570	.00%
OTHER	372	$3,825,933	$116,444	.03%
* TOTAL COUNTY *	1,824	$37,910,497	$1,162,591	.28%
MADISON COUNTY				
WINTERSET*	750	$24,463,127	$745,827	.18%
EARLHAM	173	$2,425,925	$74,146	.02%
MACKSBURG	48	$234,226	$7,207	.00%
ST CHARLES	105	$1,434,266	$43,664	.01%
TRURO	95	$1,053,766	$31,904	.01%
NON-PERMIT	22	$77,920	$2,347	.00%
OTHER	453	$3,099,696	$95,380	.02%
* TOTAL COUNTY *	1,646	$32,788,926	$1,000,475	.24%
MAHASKA COUNTY				
OSKALOOSA*	1,961	$89,790,113	$2,727,551	.65%
NEW SHARON	291	$4,282,643	$130,100	.03%
BARNES CITY	53	$302,796	$9,359	.00%
FREMONT	102	$748,714	$22,929	.01%
LEIGHTON	48	$248,071	$7,730	.00%
NON-PERMIT	20	$191,333	$5,752	.00%
OTHER	728	$5,898,637	$179,419	.04%
* TOTAL COUNTY *	3,203	$101,462,307	$3,082,840	.73%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MARION COUNTY				
KNOXVILLE*	1,073	$46,152,528	$1,405,536	.33%
PELLA	1,053	$40,826,454	$1,250,023	.30%
PLEASANTVILLE	253	$3,291,957	$101,563	.02%
BUSSEY	85	$441,204	$13,672	.00%
MELCHER	143	$1,681,873	$51,823	.01%
NON-PERMIT	21	$67,888	$2,048	.00%
OTHER	834	$11,816,749	$361,635	.09%
* TOTAL COUNTY *	3,462	$104,278,653	$3,186,300	.76%
MARSHALL COUNTY				
MARSHALLTOWN*	3,131	$171,488,683	$5,208,153	1.24%
STATE CENTER	254	$4,004,042	$121,715	.03%
ALBION	68	$965,647	$29,563	.01%
GILMAN	113	$1,382,052	$41,881	.01%
MELBOURNE	123	$2,226,851	$68,301	.02%
LAUREL	72	$674,617	$20,568	.00%
LE GRAND	108	$1,585,696	$48,361	.01%
RHODES	44	$200,898	$6,157	.00%
NON-PERMIT	17	$249,940	$7,505	.00%
OTHER	720	$11,473,656	$350,114	.08%
* TOTAL COUNTY *	4,650	$194,252,082	$5,902,318	1.40%
MILLS COUNTY				
GLENWOOD*	553	$22,467,028	$685,234	.16%
MALVERN	239	$4,923,592	$150,306	.04%
EMERSON	87	$1,588,992	$48,620	.01%
HASTINGS	41	$368,892	$11,265	.00%
HENDERSON	61	$977,293	$29,792	.01%
SILVER CITY	45	$551,231	$16,845	.00%
NON-PERMIT	5	$21,550	$650	.00%
OTHER	353	$3,839,390	$117,603	.03%
* TOTAL COUNTY *	1,384	$34,737,968	$1,060,315	.25%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MITCHELL COUNTY				
OSAGE*	646	$21,833,593	$667,588	.16%
ST ANSGAR	236	$9,055,319	$279,221	.07%
RICEVILLE	153	$2,090,830	$64,234	.02%
STACYVILLE	136	$3,787,612	$115,679	.03%
NON-PERMIT	10	$35,103	$1,058	.00%
OTHER	526	$7,364,913	$224,954	.05%
* TOTAL COUNTY *	1,707	$44,167,370	$1,352,734	.32%
MONONA COUNTY				
ONAWA*	655	$22,391,634	$686,790	.16%
MAPLETON	352	$10,837,062	$331,077	.08%
UTE	174	$2,762,331	$85,380	.02%
WHITING	125	$1,029,745	$31,515	.01%
BLENCOE	51	$228,990	$7,012	.00%
CASTANA	48	$573,451	$17,394	.00%
MOORHEAD	73	$1,426,596	$43,730	.01%
SOLDIER	88	$1,081,957	$32,978	.01%
NON-PERMIT	12	$94,234	$2,832	.00%
OTHER	268	$2,943,407	$89,876	.02%
* TOTAL COUNTY *	1,846	$43,369,407	$1,328,584	.32%
MONROE COUNTY				
ALBIA*	737	$21,013,656	$640,286	.15%
LOVILIA	93	$689,338	$21,698	.01%
NON-PERMIT	6	$27,598	$833	.00%
OTHER	343	$4,617,739	$141,285	.03%
* TOTAL COUNTY *	1,179	$26,348,331	$804,102	.19%
MONTGOMERY COUNTY				
RED OAK*	1,117	$46,023,111	$1,398,848	.33%
VILLISCA	279	$3,939,455	$120,975	.03%
STANTON	141	$3,204,133	$98,698	.02%
ELLIOTT	89	$851,229	$26,190	.01%
NON-PERMIT	6	$10,632	$321	.00%
OTHER	337	$3,276,695	$100,305	.02%
* TOTAL COUNTY *	1,969	$57,305,255	$1,745,337	.41%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MUSCATINE COUNTY				
MUSCATINE*	2,629	$131,684,583	$4,008,088	.95%
WEST LIBERTY	422	$10,944,160	$333,214	.08%
WILTON	365	$25,593,348	$785,439	.19%
ATALISSA	59	$349,988	$10,626	.00%
CONESVILLE	45	$415,900	$12,912	.00%
NICHOLS	70	$2,619,702	$79,514	.02%
NON-PERMIT	30	$122,185	$3,685	.00%
OTHER	774	$12,675,085	$386,224	.09%
* TOTAL COUNTY *	4,394	$184,404,951	$5,619,702	1.34%
OBRIEN COUNTY				
SHELDON	914	$38,218,767	$1,162,007	.28%
HARTLEY	383	$8,466,378	$258,285	.06%
PAULLINA	348	$6,783,581	$208,205	.05%
PRIMGHAR*	225	$5,546,128	$171,360	.04%
SANBORN	265	$5,005,832	$152,899	.04%
SUTHERLAND	209	$2,381,252	$72,794	.02%
ARCHER	41	$628,350	$19,448	.00%
NON-PERMIT	6	$37,967	$1,141	.00%
OTHER	419	$4,371,764	$133,032	.03%
* TOTAL COUNTY *	2,810	$71,440,019	$2,179,171	.52%
OSCEOLA COUNTY				
SIBLEY*	558	$19,169,244	$585,992	.14%
ASHTON	114	$2,343,138	$71,458	.02%
OCHEYEDAN	132	$2,434,575	$74,633	.02%
HARRIS	40	$593,064	$18,146	.00%
MELVIN	93	$2,653,364	$80,693	.02%
NON-PERMIT	4	$12,094	$272	.00%
OTHER	272	$1,806,709	$55,196	.01%
* TOTAL COUNTY *	1,213	$29,012,188	$886,390	.21%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
PAGE COUNTY				
CLARINDA*	866	$31,975,819	$975,467	.23%
SHENANDOAH	1,205	$38,136,798	$1,162,582	.28%
ESSEX	164	$2,781,213	$84,559	.02%
BLANCHARD	40	$197,169	$6,032	.00%
COIN	59	$540,786	$16,517	.00%
COLLEGE SPRINGS	44	$344,043	$10,552	.00%
NON-PERMIT	4	$21,274	$641	.00%
OTHER	377	$6,770,703	$205,687	.05%
* TOTAL COUNTY *	2,759	$80,767,805	$2,462,037	.59%
PALO ALTO COUNTY				
EMMETSBURG*	687	$24,156,751	$736,423	.18%
GRAETTINGER	215	$3,555,631	$108,335	.03%
RUTHVEN	156	$3,553,206	$108,832	.03%
WEST BEND	215	$7,045,239	$214,934	.05%
AYRSHIRE	56	$488,392	$14,824	.00%
MALLARD	79	$1,062,085	$32,681	.01%
NON-PERMIT	12	$73,363	$2,207	.00%
OTHER	299	$3,949,360	$120,503	.03%
* TOTAL COUNTY *	1,719	$43,884,027	$1,338,739	.32%
PLYMOUTH COUNTY				
LE MARS*	1,208	$52,667,564	$1,595,029	.38%
AKRON	281	$5,852,626	$178,305	.04%
KINGSLEY	291	$6,375,866	$195,259	.05%
REMSEN	349	$9,391,992	$287,626	.07%
MERRILL	152	$1,863,989	$56,706	.01%
BRUNSVILLE	51	$291,236	$8,962	.00%
HINTON	99	$2,735,861	$83,399	.02%
OYENS	41	$187,128	$5,797	.00%
NON-PERMIT	32	$202,387	$6,083	.00%
OTHER	579	$3,515,062	$108,422	.03%
* TOTAL COUNTY *	3,083	$83,083,711	$2,525,588	.60%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POCAHONTAS COUNTY				
FONDA	175	$2,574,455	$79,709	.02%
LAURENS	425	$10,201,912	$311,483	.07%
POCAHONTAS*	573	$19,122,756	$587,089	.14%
GILMORE CITY	73	$2,717,261	$83,017	.02%
ROLFE	183	$3,974,225	$120,659	.03%
HAVELOCK	51	$833,509	$25,412	.01%
PALMER	88	$1,386,820	$42,404	.01%
VARINA	44	$226,507	$6,905	.00%
NON-PERMIT	10	$59,438	$1,798	.00%
OTHER	324	$2,392,727	$72,479	.02%
* TOTAL COUNTY *	1,946	$43,489,610	$1,330,955	.32%
POLK COUNTY				
DES MOINES*	24,442	$1,882,820,521	$57,317,455	13.62%
WEST DES MOINES	2,681	$186,674,020	$5,668,130	1.35%
URBANDALE	614	$17,524,726	$533,912	.13%
ALTOONA	654	$27,424,017	$835,178	.20%
ANKENY	1,526	$57,869,753	$1,763,649	.42%
CLIVE	109	$10,146,488	$309,955	.07%
GRIMES	303	$6,669,209	$207,620	.05%
MITCHELLVILLE	161	$2,261,884	$68,969	.02%
POLK CITY	194	$2,055,606	$62,779	.01%
BONDURANT	154	$2,457,116	$78,644	.02%
ELKHART	57	$755,307	$23,277	.01%
RUNNELLS	134	$1,677,087	$51,044	.01%
JOHNSTON	115	$3,015,825	$92,160	.02%
NON-PERMIT	342	$6,532,897	$196,365	.05%
OTHER	614	$15,997,769	$487,469	.12%
* TOTAL COUNTY *	32,100	$2,223,882,225	$67,696,606	16.09%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	4,308	$234,251,379	$7,164,534	1.70%
AVOCA	369	$15,062,127	$457,425	.11%
CARTER LAKE	205	$4,288,697	$133,569	.03%
OAKLAND	307	$7,873,915	$240,892	.06%
CARSON	141	$1,534,662	$46,728	.01%
NEOLA	163	$2,887,234	$88,782	.02%
WALNUT	168	$2,685,975	$82,442	.02%
CRESCENT	63	$1,394,585	$42,771	.01%
HANCOCK	44	$630,181	$19,204	.00%
MACEDONIA	69	$3,050,407	$92,141	.02%
MINDEN	127	$3,245,844	$98,675	.02%
TREYNOR	136	$2,192,050	$67,127	.02%
UNDERWOOD	121	$3,045,067	$94,411	.02%
NON-PERMIT	38	$205,315	$6,172	.00%
OTHER	1,296	$45,221,971	$1,374,523	.33%
* TOTAL COUNTY *	7,555	$327,569,409	$10,009,396	2.38%
POWESHIEK COUNTY				
GRINNELL	1,124	$60,244,607	$1,825,759	.43%
BROOKLYN	321	$12,308,199	$376,794	.09%
MONTEZUMA*	448	$11,135,373	$340,416	.08%
DEEP RIVER	70	$736,462	$22,544	.01%
MALCOM	77	$1,088,027	$33,189	.01%
NON-PERMIT	9	$49,038	$1,474	.00%
OTHER	586	$7,965,010	$245,608	.06%
* TOTAL COUNTY *	2,635	$93,526,716	$2,845,784	.68%
RINGGOLD COUNTY				
MOUNT AYR*	468	$14,487,630	$445,793	.11%
DIAGONAL	87	$925,273	$28,557	.01%
KELLERTON	77	$575,676	$17,778	.00%
TINGLEY	56	$614,910	$18,943	.00%
NON-PERMIT	4	$4,531	$139	.00%
OTHER	250	$1,385,714	$42,646	.01%
* TOTAL COUNTY *	942	$17,993,734	$553,856	.13%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1983

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SAC	COUNTY				
SAC CITY*		609	$18,272,596	$556,961	.13%
LAKE VIEW		327	$6,991,772	$214,396	.05%
ODEBOLT		270	$6,803,246	$208,157	.05%
EARLY		136	$4,006,335	$121,810	.03%
SCHALLER		169	$4,177,725	$128,440	.03%
WALL LAKE		160	$4,541,065	$138,881	.03%
AUBURN		97	$1,184,980	$36,582	.01%
LYTTON		90	$1,815,986	$55,341	.01%
NON-PERMIT		13	$42,264	$1,271	.00%
OTHER		386	$4,403,860	$134,639	.03%
* TOTAL COUNTY *		2,257	$52,239,829	$1,596,478	.38%
SCOTT	COUNTY				
DAVENPORT*		9,499	$655,204,854	$19,930,091	4.74%
BETTENDORF		2,291	$152,527,228	$4,647,123	1.10%
BUFFALO		116	$1,860,376	$56,559	.01%
LE CLAIRE		270	$3,284,058	$101,260	.02%
BLUE GRASS		237	$3,337,701	$102,305	.02%
ELDRIDGE		421	$16,442,099	$502,874	.12%
PRINCETON		133	$2,258,746	$68,781	.02%
WALCOTT		259	$10,710,471	$326,990	.08%
DIXON		60	$773,110	$23,702	.01%
DONAHUE		45	$1,244,816	$38,005	.01%
LONG GROVE		53	$374,003	$11,547	.00%
MCCAUSLAND		77	$661,111	$20,278	.00%
NEW LIBERTY		46	$182,921	$5,637	.00%
RIVERDALE		43	$923,211	$27,941	.01%
NON-PERMIT		227	$1,115,412	$33,566	.01%
OTHER		952	$18,467,409	$561,946	.13%
* TOTAL COUNTY *		14,729	$869,367,526	$26,458,605	6.29%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHELBY COUNTY				
HARLAN*	1,034	$44,842,571	$1,370,963	.33%
ELK HORN	133	$2,571,824	$78,547	.02%
SHELBY	131	$1,585,451	$48,777	.01%
DEFIANCE	102	$975,191	$29,818	.01%
EARLING	147	$1,414,278	$43,464	.01%
IRWIN	134	$3,036,383	$92,390	.02%
PANAMA	83	$787,634	$24,245	.01%
PORTSMOUTH	60	$756,615	$23,233	.01%
WESTPHALIA	47	$511,150	$15,610	.00%
NON-PERMIT	19	$85,840	$2,589	.00%
OTHER	413	$4,263,923	$130,655	.03%
* TOTAL COUNTY *	2,303	$60,830,860	$1,860,291	.44%
SIOUX COUNTY				
HAWARDEN	486	$12,046,812	$368,527	.09%
ALTON	218	$5,083,278	$157,771	.04%
HULL	309	$6,609,365	$201,900	.05%
ORANGE CITY*	656	$23,551,829	$720,735	.17%
ROCK VALLEY	545	$21,273,065	$647,861	.15%
SIOUX CENTER	814	$30,045,467	$919,936	.22%
BOYDEN	146	$3,651,115	$110,670	.03%
HOSPERS	184	$3,110,265	$95,209	.02%
IRETON	167	$5,838,169	$178,650	.04%
GRANVILLE	92	$968,875	$29,738	.01%
MAURICE	59	$222,984	$6,883	.00%
NON-PERMIT	20	$103,473	$3,113	.00%
OTHER	765	$7,490,763	$230,256	.05%
* TOTAL COUNTY *	4,461	$119,995,460	$3,671,249	.87%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
STORY COUNTY				
AMES	3,788	$230,684,394	$7,020,911	1.67%
NEVADA*	802	$30,906,730	$939,264	.22%
STORY CITY	480	$13,808,837	$423,520	.10%
CAMBRIDGE	79	$637,630	$19,417	.00%
COLO	123	$1,508,955	$46,232	.01%
MAXWELL	137	$1,655,151	$50,804	.01%
ROLAND	169	$2,224,921	$67,865	.02%
SLATER	197	$4,190,901	$128,541	.03%
ZEARING	126	$1,910,456	$58,416	.01%
COLLINS	82	$641,257	$19,466	.00%
GILBERT	81	$659,857	$20,156	.00%
HUXLEY	226	$5,213,822	$159,007	.04%
MCCALLSBURG	81	$367,658	$11,325	.00%
NON-PERMIT	82	$409,432	$12,315	.00%
OTHER	731	$7,871,247	$239,657	.06%
* TOTAL COUNTY *	7,184	$302,691,248	$9,216,896	2.19%
TAMA COUNTY				
TAMA	529	$19,949,871	$607,635	.14%
DYSART	245	$4,738,102	$144,867	.03%
TOLEDO*	410	$21,149,772	$639,405	.15%
TRAER	382	$9,347,664	$286,589	.07%
GARWIN	106	$1,147,677	$35,053	.01%
GLADBROOK	222	$5,636,654	$170,929	.04%
CHELSEA	109	$2,417,338	$74,516	.02%
CLUTIER	55	$679,098	$20,707	.00%
ELBERON	41	$362,445	$11,116	.00%
LINCOLN	52	$1,712,977	$52,756	.01%
MONTOUR	40	$614,319	$18,945	.00%
NON-PERMIT	9	$8,850	$271	.00%
OTHER	462	$2,759,149	$86,193	.02%
* TOTAL COUNTY *	2,662	$70,523,916	$2,148,982	.51%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
TAYLOR COUNTY				
BEDFORD*	444	$8,392,190	$255,831	.06%
LENOX	316	$7,665,485	$233,395	.06%
CLEARFIELD	123	$1,529,301	$46,817	.01%
NEW MARKET	103	$556,271	$17,121	.00%
BLOCKTON	60	$474,319	$14,556	.00%
GRAVITY	40	$154,611	$4,872	.00%
SHARPSBURG	45	$97,715	$3,005	.00%
NON-PERMIT	4	$6,532	$198	.00%
OTHER	242	$926,677	$28,232	.01%
* TOTAL COUNTY *	1,377	$19,803,101	$604,027	.14%
UNION COUNTY				
CRESTON*	1,238	$52,197,311	$1,588,085	.38%
AFTON	200	$3,864,090	$118,267	.03%
LORIMOR	91	$665,783	$20,298	.00%
NON-PERMIT	6	$32,698	$983	.00%
OTHER	328	$1,253,750	$38,478	.01%
* TOTAL COUNTY *	1,863	$58,013,632	$1,766,111	.42%
VAN BUREN COUNTY				
KEOSAUQUA*	277	$5,080,178	$155,301	.04%
BONAPARTE	114	$1,414,224	$43,131	.01%
FARMINGTON	214	$2,654,259	$81,044	.02%
MILTON	104	$851,359	$25,861	.01%
BIRMINGHAM	77	$509,558	$15,668	.00%
CANTRIL	87	$568,857	$17,533	.00%
STOCKPORT	69	$917,389	$27,959	.01%
NON-PERMIT	2	$3,200	$97	.00%
OTHER	512	$3,280,269	$100,420	.02%
* TOTAL COUNTY *	1,456	$15,279,293	$467,014	.11%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAPELLO COUNTY				
OTTUMWA*	3,241	$148,885,427	$4,535,889	1.08%
ELDON	182	$3,487,378	$105,971	.03%
EDDYVILLE	130	$1,294,033	$39,242	.01%
AGENCY	132	$1,115,134	$34,450	.01%
BLAKESBURG	80	$666,236	$20,592	.00%
NON-PERMIT	60	$213,397	$6,431	.00%
OTHER	743	$5,277,133	$161,334	.04%
* TOTAL COUNTY *	4,568	$160,938,738	$4,903,909	1.17%
WARREN COUNTY				
INDIANOLA*	1,291	$45,352,809	$1,384,289	.33%
CARLISLE	320	$6,017,529	$183,443	.04%
NORWALK	280	$4,166,658	$127,407	.03%
MILO	88	$1,018,617	$31,405	.01%
CUMMING	43	$138,074	$4,220	.00%
HARTFORD	72	$568,797	$17,349	.00%
LACONA	94	$1,451,141	$44,124	.01%
MARTENSDALE	60	$584,786	$18,130	.00%
NEW VIRGINIA	80	$1,102,302	$34,233	.01%
NON-PERMIT	26	$116,064	$3,493	.00%
OTHER	894	$8,653,174	$264,012	.06%
* TOTAL COUNTY *	3,248	$69,169,951	$2,112,105	.50%
WASHINGTON COUNTY				
WASHINGTON*	1,254	$54,700,142	$1,660,233	.39%
KALONA	486	$16,000,262	$494,548	.12%
BRIGHTON	154	$1,674,625	$52,389	.01%
RIVERSIDE	132	$2,104,075	$65,363	.02%
WELLMAN	263	$7,771,218	$238,315	.06%
AINSWORTH	88	$1,490,760	$45,719	.01%
CRAWFORDSVILLE	84	$621,623	$19,128	.00%
WEST CHESTER	47	$139,619	$4,286	.00%
NON-PERMIT	10	$31,715	$956	.00%
OTHER	704	$7,230,418	$221,133	.05%
* TOTAL COUNTY *	3,222	$91,764,457	$2,802,070	.67%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAYNE COUNTY				
CORYDON*	455	$10,016,934	$304,106	.07%
SEYMOUR	181	$1,850,240	$57,766	.01%
ALLERTON	144	$1,000,984	$31,155	.01%
HUMESTON	175	$3,476,734	$106,833	.03%
LINEVILLE	49	$609,800	$18,563	.00%
PROMISE CITY	43	$466,395	$14,362	.00%
NON-PERMIT	5	$13,666	$412	.00%
OTHER	393	$2,591,769	$79,673	.02%
* TOTAL COUNTY *	1,445	$20,026,522	$612,870	.15%
WEBSTER COUNTY				
FT DODGE*	3,652	$212,436,208	$6,451,543	1.53%
GOWRIE	264	$7,064,379	$214,718	.05%
DAYTON	171	$3,229,944	$99,557	.02%
LEHIGH	111	$2,168,561	$66,379	.02%
OTHO	41	$109,588	$3,444	.00%
BADGER	71	$1,313,447	$40,322	.01%
CALLENDAR	79	$958,597	$29,338	.01%
CLARE	45	$348,047	$10,693	.00%
DUNCOMBE	60	$742,175	$22,725	.01%
HARCOURT	71	$2,425,820	$73,855	.02%
MOORLAND	47	$537,954	$16,475	.00%
VINCENT	61	$2,840,752	$88,089	.02%
NON-PERMIT	59	$627,807	$18,857	.00%
OTHER	941	$19,071,410	$584,346	.14%
* TOTAL COUNTY *	5,673	$253,874,689	$7,720,341	1.83%
WINNEBAGO COUNTY				
FOREST CITY*	567	$15,034,586	$459,750	.11%
BUFFALO CENTER	299	$7,891,993	$240,035	.06%
LAKE MILLS	442	$11,518,832	$354,089	.08%
THOMPSON	146	$5,731,629	$175,456	.04%
LELAND	60	$280,480	$8,609	.00%
RAKE	84	$1,144,065	$34,974	.01%
NON-PERMIT	7	$29,598	$891	.00%
OTHER	337	$6,349,205	$193,770	.05%
* TOTAL COUNTY *	1,942	$47,980,388	$1,467,574	.35%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WINNESHIEK COUNTY				
DECORAH*	1,233	$52,402,484	$1,602,913	.38%
CALMAR	216	$5,942,177	$181,708	.04%
OSSIAN	227	$3,800,782	$116,673	.03%
FT. ATKINSON	130	$3,461,716	$105,593	.03%
RIDGEWAY	83	$837,780	$25,688	.01%
SPILLVILLE	97	$1,683,971	$51,597	.01%
NON-PERMIT	59	$64,978	$1,985	.00%
OTHER	732	$9,533,543	$290,560	.07%
* TOTAL COUNTY *	2,777	$77,727,431	$2,376,717	.56%
WOODBURY COUNTY				
SIOUX CITY*	7,960	$522,991,836	$15,904,072	3.78%
MOVILLE	249	$10,689,151	$325,861	.08%
ANTHON	200	$3,718,840	$114,111	.03%
CORRECTIONVILLE	222	$3,058,620	$92,967	.02%
DANBURY	116	$2,523,217	$77,382	.02%
SERGEANT BLUFF	233	$4,271,367	$130,786	.03%
SLOAN	167	$2,773,924	$85,531	.02%
CUSHING	88	$666,318	$20,296	.00%
HORNICK	64	$1,625,304	$49,310	.01%
LAWTON	111	$1,316,772	$40,562	.01%
OTO	45	$409,087	$12,504	.00%
PIERSON	98	$1,479,033	$45,031	.01%
SALIX	63	$991,390	$30,407	.01%
SMITHLAND	63	$403,168	$12,287	.00%
NON-PERMIT	153	$1,447,737	$43,582	.01%
OTHER	395	$4,549,386	$138,221	.03%
* TOTAL COUNTY *	10,227	$562,915,150	$17,122,910	4.07%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WORTH COUNTY				
MANLY	201	$2,926,037	$89,748	.02%
NORTHWOOD*	380	$14,998,189	$455,589	.11%
FERTILE	76	$719,023	$22,220	.01%
GRAFTON	90	$2,138,964	$65,396	.02%
HANLONTOWN	56	$609,279	$18,670	.00%
JOICE	51	$539,581	$16,449	.00%
KENSETT	65	$694,506	$20,980	.00%
NON-PERMIT	11	$90,055	$3,692	.00%
OTHER	279	$2,453,856	$74,863	.02%
* TOTAL COUNTY *	1,209	$25,169,490	$767,607	.18%
WRIGHT COUNTY				
CLARION*	659	$20,596,329	$628,324	.15%
EAGLE GROVE	575	$19,532,202	$593,919	.14%
BELMOND	512	$21,291,352	$650,202	.15%
DOWS	175	$2,707,811	$82,757	.02%
GOLDFIELD	159	$3,989,926	$121,289	.03%
ROWAN	65	$703,953	$21,545	.01%
WOOLSTOCK	48	$2,768,875	$84,286	.02%
NON-PERMIT	9	$12,170	$369	.00%
OTHER	324	$4,451,222	$136,727	.03%
* TOTAL COUNTY *	2,526	$76,053,840	$2,319,418	.55%
* LATE FILERS *	28,933	$220,535,844	$6,613,897	1.57%
** GRAND TOTAL **	378,855	$13,812,084,828	$420,812,666	100.00%*

* PERCENTAGES MAY NOT EQUAL 100 % DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

NON-RESIDENT

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	0	$0
BLDG. MTL.	0	$0
GEN. MDSE.	0	$0
FOOD	0	$0
MOTOR VEH.	0	$0
APPAREL	0	$0
HOME FURN.	0	$0
EAT DRINK	0	$0
SPECIALTY	0	$0
SERVICES	0	$0
WHOLESALE	0	$0
MISC.	169	$389,359
* TOTAL *	169	$389,359

ADAIR COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	41	$93,569
BLDG. MTL.	77	$151,442
GEN. MDSE.	28	$40,288
FOOD	28	$35,586
MOTOR VEH.	124	$84,567
APPAREL	25	$16,749
HOME FURN.	43	$11,134
EAT DRINK	109	$102,203
SPECIALTY	205	$67,142
SERVICES	465	$100,714
WHOLESALE	152	$337,871
MISC.	210	$224,594
* TOTAL *	1,507	$1,265,859

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

ADAMS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES		
BLDG. MTL.	28	$31,334
GEN. MDSE.	20	$43,556
FOOD	22	$28,011
MOTOR VEH.	63	$58,277
APPAREL		
HOME FURN.	20	$11,281
EAT DRINK	72	$43,085
SPECIALTY	145	$43,363
SERVICES	260	$45,460
WHOLESALE	96	$150,707
MISC.	104	$128,586
* TOTAL *	830	$583,660

ALLAMAKEE	WAUKON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$99,584	59	$293,237	83	$392,821
BLDG. MTL.	21	$44,901	69	$90,797	90	$135,698
GEN. MDSE.	24	$95,607	27	$26,802	51	$122,409
FOOD	20	$79,267	34	$33,374	54	$112,641
MOTOR VEH.	79	$73,739	92	$43,604	171	$117,343
APPAREL	32	$28,630	30	$15,358	62	$43,988
HOME FURN.			36	$14,837	36	$14,837
EAT DRINK	60	$38,009	142	$89,797	202	$127,806
SPECIALTY	112	$59,609	210	$35,046	322	$94,655
SERVICES	260	$69,471	426	$103,255	686	$172,726
WHOLESALE	43	$104,708	128	$134,607	171	$239,315
MISC.	94	$42,765	173	$137,247	265	$179,976
* TOTAL *	769	$736,290	1,424	$1,017,925	2,193	$1,754,215

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

APPANOOSE	CENTERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	26	$250,295	45	$88,471	71	$338,766
BLDG. MTL.	45	$98,613	35	$27,343	80	$125,956
GEN. MDSE.	44	$221,581			44	$221,581
FOOD	44	$119,502	33	$9,499	77	$129,001
MOTOR VEH.	103	$112,021	77	$10,531	180	$122,552
APPAREL	37	$50,509			37	$50,509
HOME FURN.	42	$50,398			42	$50,398
EAT DRINK	79	$86,416	82	$28,409	161	$114,825
SPECIALTY	225	$89,575	220	$10,864	445	$100,439
SERVICES	341	$96,666	316	$29,234	657	$125,900
WHOLESALE	74	$120,319	89	$56,942	163	$177,261
MISC.	92	$88,948	144	$21,647	236	$110,595
* TOTAL *	1,152	$1,384,843	1,041	$282,940	2,193	$1,667,783

AUDUBON	AUDUBON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			33	$10,149	33	$10,149
BLDG. MTL.	40	$36,490	27	$6,708	67	$43,198
GEN. MDSE.						
FOOD	21	$34,603			21	$34,603
MOTOR VEH.	30	$43,251	36	$20,815	66	$64,066
APPAREL	26	$21,668			26	$21,668
HOME FURN.	35	$43,918			35	$43,918
EAT DRINK	41	$43,008	62	$25,910	103	$68,918
SPECIALTY	93	$70,802	117	$4,463	210	$75,265
SERVICES	188	$63,869	178	$33,414	366	$97,283
WHOLESALE	71	$108,014	104	$85,647	175	$193,661
MISC.	124	$273,783	135	$36,722	259	$310,505
* TOTAL *	669	$739,406	692	$223,828	1,361	$963,234

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

BENTON	BELLE PLAINE		VINTON*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					90	$89,253
BLDG. MTL.			22	$68,231	89	$75,787
GEN. MDSE.			24	$52,486		
FOOD					61	$35,350
MOTOR VEH.	39	$73,638	69	$65,422	108	$69,189
APPAREL	28	$26,822	28	$43,913		
HOME FURN.			37	$58,947	37	$15,757
EAT DRINK	42	$25,842	62	$79,954	133	$61,297
SPECIALTY	60	$20,206	143	$65,034	250	$92,433
SERVICES	135	$35,201	211	$66,922	533	$84,704
WHOLESALE	55	$24,765	61	$165,390	248	$231,485
MISC.	122	$229,555	163	$385,774	229	$46,166
* TOTAL *	481	$436,029	820	$1,052,073	1,778	$801,421

BENTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	90	$89,253
BLDG. MTL.	111	$144,018
GEN. MDSE.	24	$52,486
FOOD	61	$35,350
MOTOR VEH.	216	$208,249
APPAREL	56	$70,735
HOME FURN.	74	$74,704
EAT DRINK	237	$167,093
SPECIALTY	453	$177,673
SERVICES	879	$186,827
WHOLESALE	364	$421,640
MISC.	514	$661,495
* TOTAL *	3,079	$2,289,523

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

BLACK HAWK	WATERLOO*		CEDAR FALLS		EVANSDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	50	$2,444,492	31	$732,009		
BLDG. MTL.	238	$542,182	81	$268,309		
GEN. MDSE.	107	$2,545,183	35	$445,873		
FOOD	229	$684,638	136	$272,634		
MOTOR VEH.	554	$736,457	246	$325,531	22	$12,420
APPAREL	233	$458,746	169	$306,742		
HOME FURN.	334	$610,686	142	$228,266		
EAT DRINK	626	$1,133,464	296	$675,430	43	$37,300
SPECIALTY	1,604	$1,249,437	900	$470,191	104	$18,752
SERVICES	2,219	$1,662,792	921	$567,909	94	$43,005
WHOLESALE	707	$1,664,707	251	$329,322	34	$4,204
MISC.	853	$837,253	290	$212,471	86	$76,647
* TOTAL *	7,754	$14,570,037	3,498	$4,834,687	383	$192,328

BLACK HAWK	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	48	$94,512	129	$3,271,013
BLDG. MTL.	57	$101,549	376	$912,040
GEN. MDSE.	25	$20,344	167	$3,011,400
FOOD	40	$43,196	405	$1,000,468
MOTOR VEH.	110	$55,255	932	$1,129,663
APPAREL			402	$765,488
HOME FURN.	42	$11,095	518	$850,047
EAT DRINK	112	$70,183	1,077	$1,916,377
SPECIALTY	260	$41,143	2,868	$1,779,523
SERVICES	510	$100,960	3,744	$2,374,666
WHOLESALE	197	$277,304	1,189	$2,275,537
MISC.	357	$81,359	1,586	$1,207,730
* TOTAL *	1,758	$896,900	13,393	$20,493,952

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

BOONE	BOONE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$389,282	63	$173,938	88	$563,220
BLDG. MTL.	64	$105,055	51	$46,745	115	$151,800
GEN. MDSE.	44	$198,524			44	$198,524
FOOD	41	$122,534	44	$36,333	85	$158,867
MOTOR VEH.	111	$143,606	96	$38,526	207	$182,132
APPAREL	48	$67,790			48	$67,790
HOME FURN.	50	$142,308	47	$21,371	97	$163,679
EAT DRINK	146	$190,118	69	$25,552	215	$215,670
SPECIALTY	374	$161,850	294	$23,940	668	$185,790
SERVICES	531	$165,131	375	$46,745	906	$211,876
WHOLESALE	117	$190,109	134	$108,727	251	$298,836
MISC.	190	$156,411	216	$118,955	406	$275,366
* TOTAL *	1,741	$2,032,718	1,389	$640,832	3,130	$2,673,550

BREMER	WAVERLY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			80	$156,889	80	$156,889
BLDG. MTL.	38	$85,547	89	$116,241	127	$201,788
GEN. MDSE.	34	$155,973	39	$32,807	73	$188,780
FOOD			59	$44,993	59	$44,993
MOTOR VEH.	100	$122,160	109	$96,617	209	$218,777
APPAREL	61	$70,135	40	$7,347	101	$77,482
HOME FURN.	42	$48,059	56	$18,609	98	$66,668
EAT DRINK	73	$123,380	120	$80,752	193	$204,132
SPECIALTY	206	$117,837	353	$58,799	559	$176,636
SERVICES	338	$298,587	553	$139,597	891	$438,184
WHOLESALE	89	$283,852	234	$303,961	323	$587,813
MISC.	161	$394,443	296	$73,149	453	$456,470
* TOTAL *	1,142	$1,699,973	2,024	$1,118,639	3,166	$2,818,612

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

BUCHANAN	INDEPENDENCE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			64	$111,275	64	$111,275
BLDG. MTL.	38	$76,900	84	$122,146	122	$199,046
GEN. MDSE.	23	$106,783			23	$106,783
FOOD			50	$35,423	50	$35,423
MOTOR VEH.	71	$78,976	130	$106,724	201	$185,700
APPAREL	36	$29,770			36	$29,770
HOME FURN.	22	$20,858	51	$21,677	73	$42,535
EAT DRINK	101	$113,640	133	$72,045	234	$185,685
SPECIALTY	176	$101,265	265	$23,788	441	$125,053
SERVICES	292	$66,013	563	$88,674	855	$154,687
WHOLESALE	95	$250,944	244	$328,962	339	$579,906
MISC.	154	$409,568	198	$91,641	352	$501,209
* TOTAL *	1,008	$1,254,717	1,782	$1,002,355	2,790	$2,257,072

BUENA VISTA	STORM LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	34	$369,546	77	$120,941	111	$490,487
BLDG. MTL.	40	$77,420	81	$214,891	121	$292,311
GEN. MDSE.	34	$257,906	21	$14,794	55	$272,700
FOOD	24	$118,237	31	$14,263	55	$132,500
MOTOR VEH.	124	$160,965	100	$37,969	224	$198,934
APPAREL	69	$125,107			69	$125,107
HOME FURN.	90	$70,397	29	$50,694	119	$121,091
EAT DRINK	114	$191,259	138	$56,658	252	$247,917
SPECIALTY	264	$227,787	273	$50,405	537	$278,192
SERVICES	454	$244,806	435	$60,474	889	$305,280
WHOLESALE	133	$270,793	220	$358,833	353	$629,626
MISC.	166	$216,756	275	$75,557	441	$292,313
* TOTAL *	1,546	$2,330,979	1,680	$1,055,479	3,226	$3,386,458

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

BUTLER	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	125	$451,316
BLDG. MTL.	133	$164,819
GEN. MDSE.	40	$49,356
FOOD	86	$52,611
MOTOR VEH.	199	$115,341
APPAREL	36	$18,276
HOME FURN.	91	$33,811
EAT DRINK	164	$87,533
SPECIALTY	374	$60,532
SERVICES	830	$186,670
WHOLESALE	240	$338,997
MISC.	306	$90,480
* TOTAL *	2,624	$1,649,742

CALHOUN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	65	$278,216
BLDG. MTL.	90	$95,220
GEN. MDSE.	36	$41,086
FOOD	71	$68,684
MOTOR VEH.	135	$100,569
APPAREL	42	$47,609
HOME FURN.	75	$38,628
EAT DRINK	115	$82,351
SPECIALTY	309	$85,881
SERVICES	626	$164,639
WHOLESALE	258	$422,915
MISC.	258	$38,504
* TOTAL *	2,080	$1,464,302

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

CARROLL	CARROLL*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$361,424	102	$140,173	127	$501,597
BLDG. MTL.	57	$193,694	79	$101,783	136	$295,477
GEN. MDSE.	32	$373,172	25	$15,953	57	$389,125
FOOD	33	$146,460	47	$22,799	80	$169,259
MOTOR VEH.	106	$175,124	123	$86,321	229	$261,445
APPAREL	72	$99,048			72	$99,048
HOME FURN.	74	$147,796	43	$26,832	117	$174,628
EAT DRINK	129	$210,962	169	$103,890	298	$314,852
SPECIALTY	227	$206,507	261	$50,588	488	$257,095
SERVICES	474	$201,210	462	$134,189	936	$335,399
WHOLESALE	198	$390,108	273	$392,396	471	$782,504
MISC.	155	$54,257	223	$157,680	378	$211,937
* TOTAL *	1,582	$2,559,762	1,807	$1,232,604	3,389	$3,792,366

CASS	ATLANTIC*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			82	$82,547	82	$82,547
BLDG. MTL.	52	$169,116	48	$34,702	100	$203,818
GEN. MDSE.	40	$285,276	22	$15,448	62	$300,724
FOOD	41	$161,142	36	$30,452	77	$191,594
MOTOR VEH.	141	$95,213	116	$60,441	257	$155,654
APPAREL	85	$95,869			85	$95,869
HOME FURN.	60	$45,194	54	$14,477	114	$59,671
EAT DRINK	70	$121,470	118	$62,239	188	$183,709
SPECIALTY	218	$143,942	239	$36,665	457	$182,607
SERVICES	385	$158,095	448	$112,045	833	$270,140
WHOLESALE	149	$287,875	181	$203,570	330	$491,445
MISC.	206	$340,176	190	$56,348	396	$396,524
* TOTAL *	1,447	$1,903,368	1,534	$710,934	2,981	$2,614,302

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

CEDAR	TIPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			69	$75,573	69	$75,573
BLDG. MTL.	20	$38,732	44	$57,790	64	$96,522
GEN. MDSE.	20	$56,403	30	$21,657	50	$78,060
FOOD	20	$44,808	38	$27,717	58	$72,525
MOTOR VEH.	45	$58,485	143	$113,784	188	$172,269
APPAREL	32	$45,127	21	$3,430	53	$48,557
HOME FURN.	20	$38,116	55	$17,227	75	$55,343
EAT DRINK	44	$30,701	131	$114,071	175	$144,772
SPECIALTY	133	$42,394	346	$55,269	479	$97,663
SERVICES	204	$61,918	610	$133,764	814	$195,682
WHOLESALE	92	$155,075	228	$444,860	320	$599,935
MISC.	104	$213,850	325	$118,281	429	$332,131
* TOTAL *	734	$785,609	2,040	$1,183,423	2,774	$1,969,032

CERRO GORDO	MASON CITY*		CLEAR LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	36	$947,589	21	$185,704	46	$24,104
BLDG. MTL.	95	$235,708	32	$86,298	47	$78,930
GEN. MDSE.	50	$1,277,986	36	$53,226		
FOOD	81	$292,432	22	$83,404	31	$14,214
MOTOR VEH.	248	$341,259	96	$124,161	57	$34,077
APPAREL	152	$292,500	52	$43,550		
HOME FURN.	147	$233,238	49	$27,855		
EAT DRINK	324	$518,701	116	$202,290	88	$112,482
SPECIALTY	798	$582,753	220	$106,466	206	$33,926
SERVICES	1,147	$858,510	338	$172,435	314	$44,694
WHOLESALE	346	$774,549	107	$116,886	204	$96,636
MISC.	392	$242,870	107	$119,832	200	$62,255
* TOTAL *	3,816	$6,598,095	1,196	$1,322,107	1,193	$501,318

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

CERRO GORDO	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	103	$1,157,397
BLDG. MTL.	174	$400,936
GEN. MDSE.	86	$1,331,212
FOOD	134	$390,050
MOTOR VEH.	401	$499,497
APPAREL	204	$336,050
HOME FURN.	196	$261,093
EAT DRINK	528	$833,473
SPECIALTY	1,224	$723,145
SERVICES	1,799	$1,075,639
WHOLESALE	657	$988,071
MISC.	699	$424,957
* TOTAL *	6,205	$8,421,520

CHEROKEE	CHEROKEE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	27	$343,515	67	$57,814	94	$401,329
BLDG. MTL.	34	$56,748	26	$91,431	60	$148,179
GEN. MDSE.	23	$184,569			23	$184,569
FOOD	38	$113,058			38	$113,058
MOTOR VEH.	91	$188,662	76	$35,659	167	$224,321
APPAREL	56	$89,610			56	$89,610
HOME FURN.	39	$56,409	35	$8,466	74	$64,875
EAT DRINK	90	$112,463	60	$24,207	150	$136,670
SPECIALTY	202	$117,574	218	$36,814	420	$154,388
SERVICES	393	$102,083	392	$96,005	785	$198,088
WHOLESALE	86	$140,782	162	$99,648	248	$240,430
MISC.	135	$167,039	237	$80,902	372	$247,941
* TOTAL *	1,214	$1,672,512	1,273	$530,946	2,487	$2,203,458

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

CHICKASAW	NEW HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			60	$94,392	60	$94,392
BLDG. MTL.	21	$81,728	58	$48,628	79	$130,356
GEN. MDSE.	25	$65,236			25	$65,236
FOOD			40	$21,187	40	$21,187
MOTOR VEH.	102	$125,358	100	$79,771	202	$205,129
APPAREL	34	$21,312			34	$21,312
HOME FURN.	28	$31,553	21	$10,753	49	$42,306
EAT DRINK	47	$49,934	115	$67,334	162	$117,268
SPECIALTY	135	$62,074	217	$34,216	352	$96,290
SERVICES	193	$102,950	377	$67,855	570	$170,805
WHOLESALE	64	$207,574	168	$199,999	232	$407,573
MISC.	94	$204,339	213	$107,124	307	$311,463
* TOTAL *	743	$952,058	1,369	$731,259	2,112	$1,683,317

CLARKE	OSCEOLA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	25	$62,294			25	$62,294
GEN. MDSE.						
FOOD	29	$75,948			29	$75,948
MOTOR VEH.	79	$53,236	31	$3,267	110	$56,503
APPAREL	24	$21,955			24	$21,955
HOME FURN.	47	$16,677			47	$16,677
EAT DRINK	61	$67,591			61	$67,591
SPECIALTY	150	$45,838	77	$13,493	227	$59,331
SERVICES	260	$78,053	117	$27,572	377	$105,625
WHOLESALE	76	$127,381	57	$17,491	133	$144,872
MISC.	103	$342,503	95	$57,409	198	$399,912
* TOTAL *	854	$891,476	377	$119,232	1,231	$1,010,708

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

CLAY	SPENCER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$325,707	67	$31,655	92	$357,362
BLDG. MTL.	82	$173,905	51	$41,107	133	$215,012
GEN. MDSE.	48	$467,317			48	$467,317
FOOD	42	$164,793	26	$7,345	68	$172,138
MOTOR VEH.	116	$276,403	70	$24,502	186	$300,905
APPAREL	129	$195,323			129	$195,323
HOME FURN.	106	$131,769	21	$12,103	127	$143,872
EAT DRINK	155	$239,456	68	$25,596	223	$265,052
SPECIALTY	381	$297,392	162	$11,700	543	$309,092
SERVICES	580	$301,744	264	$22,973	844	$324,717
WHOLESALE	186	$366,735	152	$272,547	338	$639,282
MISC.	200	$93,639	149	$58,875	349	$152,514
* TOTAL *	2,050	$3,034,183	1,030	$508,403	3,080	$3,542,586

CLAYTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	132	$278,774
BLDG. MTL.	150	$270,297
GEN. MDSE.	59	$50,376
FOOD	104	$95,871
MOTOR VEH.	245	$124,152
APPAREL	33	$39,475
HOME FURN.	77	$68,784
EAT DRINK	243	$151,585
SPECIALTY	473	$118,137
SERVICES	863	$161,834
WHOLESALE	411	$684,133
MISC.	335	$76,106
* TOTAL *	3,125	$2,119,524

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

CLINTON	CLINTON*		DE WITT		CAMANCHE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	52	$840,508				
BLDG. MTL.	89	$233,185				
GEN. MDSE.	52	$924,421				
FOOD	98	$347,462				
MOTOR VEH.	238	$471,485	56	$25,425	27	$5,892
APPAREL	95	$103,912				
HOME FURN.	141	$253,777	44	$41,144		
EAT DRINK	398	$593,713	64	$69,591	38	$16,262
SPECIALTY	617	$684,768	88	$63,444	61	$4,997
SERVICES	1,104	$485,914	241	$44,007	137	$29,995
WHOLESALE	196	$248,431	117	$187,625		
MISC.	351	$301,728	143	$429,854	82	$70,171
* TOTAL *	3,431	$5,489,304	753	$861,090	345	$127,317

CLINTON	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	93	$63,185	145	$903,693
BLDG. MTL.	62	$49,751	151	$282,936
GEN. MDSE.			52	$924,421
FOOD	39	$13,404	137	$360,866
MOTOR VEH.	101	$73,493	422	$576,295
APPAREL			95	$103,912
HOME FURN.	24	$13,425	209	$308,346
EAT DRINK	159	$65,383	659	$744,949
SPECIALTY	271	$25,561	1,037	$778,770
SERVICES	549	$143,871	2,031	$703,787
WHOLESALE	184	$170,730	497	$606,786
MISC.	232	$42,554	808	$844,307
* TOTAL *	1,714	$661,357	6,243	$7,139,068

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

CRAWFORD	DENISON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$256,135	72	$118,802	92	$374,937
BLDG. MTL.	49	$92,296	54	$49,984	103	$142,280
GEN. MDSE.	29	$204,207			29	$204,207
FOOD	34	$108,475	50	$23,932	84	$132,407
MOTOR VEH.	82	$88,892	102	$66,657	184	$155,549
APPAREL	53	$75,275			53	$75,275
HOME FURN.	54	$32,700	34	$1,701	88	$34,401
EAT DRINK	121	$157,177	115	$57,492	236	$214,669
SPECIALTY	181	$118,156	200	$32,258	381	$150,414
SERVICES	294	$131,680	495	$94,796	789	$226,476
WHOLESALE	105	$173,232	199	$162,069	304	$335,301
MISC.	136	$60,478	181	$58,548	317	$119,026
* TOTAL *	1,158	$1,498,703	1,502	$666,239	2,660	$2,164,942

DALLAS	PERRY		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			113	$410,743	113	$410,743
BLDG. MTL.	34	$73,007	103	$93,156	137	$166,163
GEN. MDSE.	36	$195,718	54	$70,711	90	$266,429
FOOD			57	$47,405	57	$47,405
MOTOR VEH.	85	$104,100	204	$118,426	289	$222,526
APPAREL	45	$59,469	35	$8,590	80	$68,059
HOME FURN.	41	$25,470	66	$24,852	107	$50,322
EAT DRINK	67	$87,074	180	$86,777	247	$173,851
SPECIALTY	171	$75,736	480	$113,199	651	$188,935
SERVICES	387	$210,322	845	$288,424	1,232	$498,746
WHOLESALE	94	$143,711	303	$406,314	397	$550,025
MISC.	152	$318,648	332	$190,698	482	$485,134
* TOTAL *	1,112	$1,293,255	2,770	$1,835,083	3,882	$3,128,338

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

DAVIS	BLOOMFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.			49	$18,458	49	$18,458
GEN. MDSE.	21	$38,641			21	$38,641
FOOD						
MOTOR VEH.	57	$55,416	41	$6,963	98	$62,379
APPAREL	26	$26,244			26	$26,244
HOME FURN.						
EAT DRINK	37	$35,496	34	$9,284	71	$44,780
SPECIALTY	107	$51,456	162	$21,913	269	$73,369
SERVICES	224	$66,671	148	$16,306	372	$82,977
WHOLESALE	25	$66,904	105	$82,913	130	$149,817
MISC.	141	$255,172	130	$24,847	271	$280,019
* TOTAL *	638	$596,000	669	$180,684	1,307	$776,684

DECATUR	LAMONI		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			40	$84,940	40	$84,940
BLDG. MTL.			37	$31,257	37	$31,257
GEN. MDSE.			27	$36,088	27	$36,088
FOOD			24	$32,238	24	$32,238
MOTOR VEH.	26	$24,219	90	$18,556	116	$42,775
APPAREL			20	$11,841	20	$11,841
HOME FURN.			30	$28,250	30	$28,250
EAT DRINK	36	$31,930	57	$27,346	93	$59,276
SPECIALTY	77	$15,304	184	$29,340	261	$44,644
SERVICES	87	$14,040	267	$41,782	354	$55,822
WHOLESALE	32	$40,055	107	$74,281	139	$114,336
MISC.	87	$108,312	77	$14,475	164	$122,787
* TOTAL *	345	$233,860	960	$430,394	1,305	$664,254

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

DELAWARE	MANCHESTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			56	$32,577	56	$32,577
BLDG. MTL.	29	$192,671	56	$89,963	85	$282,634
GEN. MDSE.	30	$141,905			30	$141,905
FOOD			44	$24,137	44	$24,137
MOTOR VEH.	78	$136,895	64	$25,792	142	$162,687
APPAREL	30	$42,886			30	$42,886
HOME FURN.	20	$18,891	29	$13,296	49	$32,187
EAT DRINK	60	$63,408	107	$48,109	167	$111,517
SPECIALTY	160	$80,326	153	$32,816	313	$113,142
SERVICES	281	$60,436	371	$65,654	652	$126,090
WHOLESALE	97	$179,185	200	$251,126	297	$430,311
MISC.	111	$423,700	225	$62,565	308	$481,984
* TOTAL *	896	$1,340,303	1,277	$641,754	2,173	$1,982,057

DES MOINES	BURLINGTON*		WEST BURLINGTON		OTHER	
CLASS.	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	41	$1,018,618				
BLDG. MTL.	71	$137,713			38	$55,996
GEN. MDSE.	40	$739,446	20	$379,973		
FOOD	157	$296,701			33	$28,623
MOTOR VEH.	177	$273,490	33	$78,502	128	$74,532
APPAREL	114	$205,090	87	$179,397		
HOME FURN.	181	$236,829			35	$26,223
EAT DRINK	310	$490,024	46	$30,714	52	$47,709
SPECIALTY	578	$357,413	126	$171,220	225	$34,210
SERVICES	877	$523,833	171	$78,967	309	$54,289
WHOLESALE	235	$546,879	44	$104,808	110	$234,485
MISC.	315	$236,312	95	$192,745	255	$93,128
* TOTAL *	3,096	$5,062,348	622	$1,216,326	1,185	$649,195

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

DES MOINES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	41	$1,018,618
BLDG. MTL.	109	$193,709
GEN. MDSE.	60	$1,119,419
FOOD	190	$325,324
MOTOR VEH.	338	$426,524
APPAREL	201	$384,487
HOME FURN.	216	$263,052
EAT DRINK	408	$568,447
SPECIALTY	929	$562,843
SERVICES	1,357	$657,089
WHOLESALE	389	$886,172
MISC.	665	$522,185
* TOTAL *	4,903	$6,927,869

DICKINSON	SPIRIT LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$233,202	88	$144,430	111	$377,632
BLDG. MTL.			51	$52,409	51	$52,409
GEN. MDSE.			25	$61,480	25	$61,480
FOOD	21	$62,923	25	$26,869	46	$89,792
MOTOR VEH.	55	$70,931	120	$117,479	175	$188,410
APPAREL	28	$72,214	36	$24,941	64	$97,155
HOME FURN.	46	$38,159	60	$21,822	106	$59,981
EAT DRINK	72	$75,501	229	$249,308	301	$324,809
SPECIALTY	164	$201,825	320	$79,142	484	$280,967
SERVICES	257	$96,467	599	$230,833	856	$327,300
WHOLESALE	43	$24,825	147	$163,282	190	$188,107
MISC.	104	$143,779	234	$44,345	336	$188,124
* TOTAL *	813	$1,019,826	1,932	$1,216,340	2,745	$2,236,166

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

DUBUQUE	DUBUQUE*		DYERSVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	70	$1,519,112			66	$90,213
BLDG. MTL.	203	$521,747			66	$197,389
GEN. MDSE.	65	$2,097,338				
FOOD	206	$544,456	26	$24,308	49	$35,432
MOTOR VEH.	374	$501,802	48	$44,578	117	$154,665
APPAREL	261	$579,824	33	$29,455		
HOME FURN.	294	$382,140	30	$66,430	29	$26,626
EAT DRINK	648	$1,015,389	56	$55,626	236	$183,385
SPECIALTY	1,340	$1,022,337	125	$60,153	269	$57,610
SERVICES	1,786	$1,311,407	199	$115,037	618	$150,910
WHOLESALE	497	$861,034	51	$316,505	298	$354,030
MISC.	514	$438,751	85	$304,514	366	$123,432
* TOTAL *	6,258	$10,795,337	653	$1,016,606	2,114	$1,373,692

DUBUQUE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	136	$1,609,325
BLDG. MTL.	269	$719,136
GEN. MDSE.	65	$2,097,338
FOOD	281	$604,196
MOTOR VEH.	539	$701,045
APPAREL	294	$609,279
HOME FURN.	353	$475,196
EAT DRINK	940	$1,254,400
SPECIALTY	1,734	$1,140,100
SERVICES	2,603	$1,577,354
WHOLESALE	846	$1,531,569
MISC.	965	$866,697
* TOTAL *	9,025	$13,185,635

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

EMMET	ESTHERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$266,221	36	$72,939	57	$339,160
BLDG. MTL.	32	$78,566	43	$46,752	75	$125,318
GEN. MDSE.	41	$182,743			41	$182,743
FOOD						
MOTOR VEH.	70	$91,090	63	$13,198	133	$104,288
APPAREL	31	$73,763			31	$73,763
HOME FURN.	36	$51,068			36	$51,068
EAT DRINK	79	$98,354	53	$33,809	132	$132,163
SPECIALTY	182	$86,203	133	$28,358	315	$114,561
SERVICES	327	$82,584	247	$33,978	574	$116,562
WHOLESALE	92	$211,913	97	$69,619	189	$281,532
MISC.	141	$116,231	147	$46,363	288	$162,594
* TOTAL *	1,052	$1,338,736	819	$345,016	1,871	$1,683,752

FAYETTE	OELWEIN		WEST UNION*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			20	$146,680	106	$87,328
BLDG. MTL.	43	$56,606			63	$86,674
GEN. MDSE.	33	$154,943			26	$126,897
FOOD	29	$74,550			69	$40,034
MOTOR VEH.	72	$86,437	53	$50,629	127	$79,077
APPAREL	75	$64,671				
HOME FURN.	58	$42,147			37	$1,617
EAT DRINK	89	$100,650	49	$32,709	144	$78,949
SPECIALTY	205	$108,573	92	$41,395	194	$16,112
SERVICES	324	$169,030	139	$44,828	506	$85,450
WHOLESALE	105	$204,334	43	$99,722	219	$460,511
MISC.	117	$307,231	129	$200,128	210	$75,448
* TOTAL *	1,150	$1,369,172	525	$616,091	1,701	$1,138,097

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

FAYETTE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	126	$234,008
BLDG. MTL.	106	$143,280
GEN. MDSE.	59	$281,840
FOOD	98	$114,584
MOTOR VEH.	252	$216,143
APPAREL	75	$64,671
HOME FURN.	95	$43,764
EAT DRINK	282	$212,308
SPECIALTY	491	$166,080
SERVICES	969	$299,308
WHOLESALE	367	$764,567
MISC.	456	$582,807
* TOTAL *	3,376	$3,123,360

FLOYD	CHARLES CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$325,057	53	$76,218	77	$401,275
BLDG. MTL.	38	$91,433	47	$48,942	85	$140,375
GEN. MDSE.	39	$275,773	20	$13,993	59	$289,766
FOOD	32	$119,905	42	$9,969	74	$129,874
MOTOR VEH.	87	$97,180	70	$39,951	157	$137,131
APPAREL	68	$71,993			68	$71,993
HOME FURN.	56	$53,689	35	$10,717	91	$64,406
EAT DRINK	87	$137,777	67	$28,816	154	$166,593
SPECIALTY	224	$157,933	233	$13,987	457	$171,920
SERVICES	395	$129,112	404	$54,231	799	$183,343
WHOLESALE	118	$187,311	159	$233,874	277	$421,185
MISC.	153	$66,340	205	$41,331	358	$107,671
* TOTAL *	1,321	$1,713,503	1,335	$572,029	2,656	$2,285,532

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

FRANKLIN	HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$275,705	52	$69,358	76	$345,063
BLDG. MTL.	28	$97,912	50	$26,427	78	$124,339
GEN. MDSE.						
FOOD			36	$5,036	36	$5,036
MOTOR VEH.	63	$99,131	68	$25,525	131	$124,656
APPAREL	38	$35,865			38	$35,865
HOME FURN.	50	$22,491	34	$7,743	84	$30,234
EAT DRINK	78	$88,677	51	$18,995	129	$107,672
SPECIALTY	154	$60,594	149	$25,948	303	$86,542
SERVICES	244	$83,995	235	$34,727	479	$118,722
WHOLESALE	100	$181,765	189	$381,480	289	$563,245
MISC.	149	$132,391	155	$72,922	304	$205,313
* TOTAL *	928	$1,078,526	1,019	$668,161	1,947	$1,746,687

FREMONT	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	73	$98,768
BLDG. MTL.	67	$54,054
GEN. MDSE.	40	$140,970
FOOD	30	$82,013
MOTOR VEH.	94	$71,295
APPAREL	24	$27,043
HOME FURN.	32	$15,791
EAT DRINK	108	$78,676
SPECIALTY	181	$37,833
SERVICES	413	$101,967
WHOLESALE	131	$145,486
MISC.	127	$34,510
* TOTAL *	1,320	$888,406

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

GREENE	JEFFERSON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			46	$42,716	46	$42,716
BLDG. MTL.	44	$80,550	40	$15,553	84	$96,103
GEN. MDSE.	24	$86,538			24	$86,538
FOOD			26	$14,723	26	$14,723
MOTOR VEH.	37	$58,471	93	$21,601	130	$80,072
APPAREL	40	$35,212			40	$35,212
HOME FURN.	38	$26,378			38	$26,378
EAT DRINK	51	$59,329	52	$23,374	103	$82,703
SPECIALTY	169	$67,998	141	$5,625	310	$73,623
SERVICES	267	$105,138	286	$48,883	553	$154,021
WHOLESALE	79	$131,948	119	$250,508	198	$382,456
MISC.	129	$391,158	164	$38,973	293	$430,131
* TOTAL *	878	$1,042,720	967	$461,956	1,845	$1,504,676

GRUNDY	GRUNDY CENTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$159,639	56	$94,055	76	$253,694
BLDG. MTL.	22	$13,949	36	$30,617	58	$44,566
GEN. MDSE.			26	$15,996	26	$15,996
FOOD			35	$31,630	35	$31,630
MOTOR VEH.	64	$59,629	96	$40,084	160	$99,713
APPAREL						
HOME FURN.			63	$12,346	63	$12,346
EAT DRINK	35	$20,157	112	$71,632	147	$91,789
SPECIALTY	88	$40,722	197	$28,179	285	$68,901
SERVICES	132	$29,158	367	$69,894	499	$99,052
WHOLESALE	54	$217,817	207	$359,461	261	$577,278
MISC.	109	$161,778	193	$65,618	302	$227,396
* TOTAL *	524	$702,649	1,388	$819,512	1,912	$1,522,361

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

GUTHRIE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	96	$321,204
BLDG. MTL.	65	$87,819
GEN. MDSE.	32	$27,237
FOOD	47	$55,073
MOTOR VEH.	123	$57,553
APPAREL	30	$17,951
HOME FURN.	36	$27,698
EAT DRINK	138	$92,528
SPECIALTY	288	$49,619
SERVICES	567	$72,645
WHOLESALE	199	$278,665
MISC.	231	$59,437
* TOTAL *	1,852	$1,147,429

HAMILTON	WEBSTER CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$244,428	82	$124,621	102	$369,049
BLDG. MTL.	50	$99,375	61	$58,324	111	$157,699
GEN. MDSE.	33	$153,269			33	$153,269
FOOD	36	$99,045	23	$15,230	59	$114,275
MOTOR VEH.	84	$70,075	108	$48,533	192	$118,608
APPAREL	30	$60,431			30	$60,431
HOME FURN.	27	$42,817	36	$4,831	63	$47,648
EAT DRINK	103	$115,213	86	$87,615	189	$202,828
SPECIALTY	259	$139,952	216	$45,301	475	$185,253
SERVICES	379	$148,823	385	$94,391	764	$243,214
WHOLESALE	109	$102,461	189	$432,638	298	$535,099
MISC.	166	$43,792	205	$37,080	369	$80,872
* TOTAL *	1,296	$1,319,681	1,389	$948,564	2,685	$2,268,245

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

HANCOCK	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	79	$333,738
BLDG. MTL.	92	$120,711
GEN. MDSE.	41	$33,127
FOOD	58	$46,670
MOTOR VEH.	96	$53,137
APPAREL	34	$61,195
HOME FURN.	50	$51,332
EAT DRINK	119	$83,086
SPECIALTY	253	$114,683
SERVICES	592	$174,940
WHOLESALE	237	$500,073
MISC.	258	$48,383
* TOTAL *	1,909	$1,621,075

HARDIN	IOWA FALLS		ELDORA*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	26	$377,225			79	$98,221
BLDG. MTL.	27	$58,470	20	$25,233	89	$202,990
GEN. MDSE.	32	$200,607				
FOOD	30	$87,137			53	$41,502
MOTOR VEH.	77	$75,430	40	$32,162	129	$100,787
APPAREL	51	$65,724				
HOME FURN.	39	$41,058			63	$30,576
EAT DRINK	75	$93,156	27	$20,223	99	$62,868
SPECIALTY	185	$119,806	109	$39,678	277	$31,412
SERVICES	372	$136,824	193	$35,861	447	$76,954
WHOLESALE	71	$178,743	48	$71,519	241	$613,258
MISC.	122	$41,716	158	$231,059	283	$91,956
* TOTAL *	1,107	$1,475,896	595	$455,735	1,760	$1,350,524

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

HARDIN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	105	$475,446
BLDG. MTL.	136	$286,693
GEN. MDSE.	32	$200,607
FOOD	83	$128,639
MOTOR VEH.	246	$208,379
APPAREL	51	$65,724
HOME FURN.	102	$71,634
EAT DRINK	201	$176,247
SPECIALTY	571	$190,896
SERVICES	1,012	$249,639
WHOLESALE	360	$863,520
MISC.	563	$364,731
* TOTAL *	3,462	$3,282,155

HARRISON	MISSOURI VALLEY		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			59	$180,666	59	$180,666
BLDG. MTL.	20	$33,362	53	$67,443	73	$100,805
GEN. MDSE.	24	$54,818	24	$14,467	48	$69,285
FOOD			52	$49,729	52	$49,729
MOTOR VEH.	60	$43,247	133	$64,401	193	$107,648
APPAREL			21	$17,796	21	$17,796
HOME FURN.			43	$35,859	43	$35,859
EAT DRINK	67	$88,879	116	$61,672	183	$150,551
SPECIALTY	82	$33,948	250	$31,726	332	$65,674
SERVICES	162	$39,460	455	$84,817	617	$124,277
WHOLESALE	46	$123,650	207	$192,785	253	$316,435
MISC.	94	$202,898	164	$68,200	258	$271,098
* TOTAL *	555	$620,262	1,577	$869,561	2,132	$1,489,823

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

HENRY	MT PLEASANT*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$432,223	60	$108,293	84	$540,516
BLDG. MTL.	41	$108,460	53	$105,230	94	$213,690
GEN. MDSE.	34	$196,978			34	$196,978
FOOD	22	$93,638	38	$21,857	60	$115,495
MOTOR VEH.	87	$78,181	115	$70,207	202	$148,388
APPAREL	48	$53,036			48	$53,036
HOME FURN.	29	$31,074	31	$43,805	60	$74,879
EAT DRINK	67	$111,589	63	$31,307	130	$142,896
SPECIALTY	190	$122,888	220	$20,185	410	$143,073
SERVICES	289	$68,493	408	$93,915	697	$162,408
WHOLESALE	89	$235,626	187	$205,354	276	$440,980
MISC.	129	$98,447	255	$129,272	384	$227,719
* TOTAL *	1,049	$1,630,633	1,430	$829,425	2,479	$2,460,058

HOWARD	CRESCO*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$299,511	32	$16,245	52	$315,756
BLDG. MTL.	36	$106,227	39	$36,150	75	$142,377
GEN. MDSE.	24	$47,375			24	$47,375
FOOD			37	$8,395	37	$8,395
MOTOR VEH.	64	$53,050	44	$25,827	108	$78,877
APPAREL	32	$26,668			32	$26,668
HOME FURN.						
EAT DRINK	55	$32,659	93	$45,830	148	$78,489
SPECIALTY	72	$31,563	128	$27,927	200	$59,490
SERVICES	224	$67,198	253	$31,521	477	$98,719
WHOLESALE	77	$197,914	134	$145,014	211	$342,928
MISC.	135	$95,318	154	$27,317	289	$122,635
* TOTAL *	739	$957,483	914	$364,226	1,653	$1,321,709

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

HUMBOLDT	HUMBOLDT		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$275,339	59	$40,241	79	$315,580
BLDG. MTL.	41	$68,266	45	$25,286	86	$93,552
GEN. MDSE.						
FOOD			31	$7,708	31	$7,708
MOTOR VEH.	75	$95,741	67	$56,925	142	$152,666
APPAREL	42	$47,281			42	$47,281
HOME FURN.	34	$32,435			34	$32,435
EAT DRINK	63	$62,530	90	$44,631	153	$107,161
SPECIALTY	120	$56,341	177	$13,605	297	$69,946
SERVICES	202	$90,121	255	$36,149	457	$126,270
WHOLESALE	117	$271,337	118	$67,505	235	$338,842
MISC.	147	$266,996	150	$41,444	297	$308,440
* TOTAL *	861	$1,266,387	992	$333,494	1,853	$1,599,881

IDA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	68	$252,397
BLDG. MTL.	52	$111,206
GEN. MDSE.	22	$66,831
FOOD	46	$59,325
MOTOR VEH.	109	$89,789
APPAREL	36	$23,555
HOME FURN.	42	$19,005
EAT DRINK	77	$55,052
SPECIALTY	206	$46,612
SERVICES	376	$89,785
WHOLESALE	199	$334,909
MISC.	172	$74,672
* TOTAL *	1,405	$1,223,138

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

IOWA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	56	$294,039
BLDG. MTL.	63	$113,401
GEN. MDSE.	33	$36,682
FOOD	73	$113,790
MOTOR VEH.	213	$159,386
APPAREL	47	$22,724
HOME FURN.	53	$91,485
EAT DRINK	162	$412,310
SPECIALTY	391	$157,279
SERVICES	678	$296,870
WHOLESALE	232	$321,179
MISC.	310	$219,420
* TOTAL *	2,311	$2,238,565

JACKSON	MAQUOKETA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	28	$235,987	82	$107,282	110	$343,269
BLDG. MTL.	33	$81,993	50	$141,339	83	$223,332
GEN. MDSE.	26	$159,631	20	$12,848	46	$172,479
FOOD	27	$91,450	69	$26,742	96	$118,192
MOTOR VEH.	106	$104,636	95	$53,417	201	$158,053
APPAREL	63	$52,391	23	$9,113	86	$61,504
HOME FURN.	38	$41,262	39	$7,263	77	$48,525
EAT DRINK	105	$97,455	155	$90,645	260	$188,100
SPECIALTY	163	$114,520	304	$103,723	467	$218,243
SERVICES	379	$99,100	627	$109,363	1,006	$208,463
WHOLESALE	56	$67,833	198	$305,577	254	$373,410
MISC.	124	$57,218	189	$36,677	313	$93,895
* TOTAL *	1,148	$1,203,476	1,851	$1,003,989	2,999	$2,207,465

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

JASPER	NEWTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	29	$459,826	95	$413,879	124	$873,705
BLDG. MTL.	56	$129,882	98	$153,139	154	$283,021
GEN. MDSE.	58	$335,069	25	$25,281	83	$360,350
FOOD	38	$237,747	52	$38,272	90	$276,019
MOTOR VEH.	159	$199,303	177	$132,755	336	$332,058
APPAREL	80	$90,261			80	$90,261
HOME FURN.	109	$160,921	58	$11,534	167	$172,455
EAT DRINK	146	$235,192	111	$66,334	257	$301,526
SPECIALTY	446	$218,592	411	$67,787	857	$286,379
SERVICES	616	$376,840	711	$165,072	1,327	$541,912
WHOLESALE	133	$187,312	289	$470,270	422	$657,582
MISC.	200	$127,943	321	$135,871	520	$263,804
* TOTAL *	2,070	$2,758,888	2,347	$1,680,184	4,417	$4,439,072

JEFFERSON	FAIRFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$342,714	33	$11,412	54	$354,126
BLDG. MTL.	47	$126,624	27	$29,861	74	$156,485
GEN. MDSE.	28	$185,906			28	$185,906
FOOD	64	$126,846			64	$126,846
MOTOR VEH.	96	$112,573	62	$41,979	158	$154,552
APPAREL	60	$86,821			60	$86,821
HOME FURN.	68	$47,970			68	$47,970
EAT DRINK	101	$129,588	23	$6,976	124	$136,564
SPECIALTY	308	$145,462	88	$16,424	396	$161,886
SERVICES	379	$121,037	285	$31,881	664	$152,918
WHOLESALE	114	$151,648	93	$65,584	207	$217,232
MISC.	174	$128,024	129	$21,327	303	$149,351
* TOTAL *	1,460	$1,705,213	740	$225,444	2,200	$1,930,657

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

JOHNSON	IOWA CITY*		CORALVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	49	$1,410,742			48	$32,519
BLDG. MTL.	102	$269,120	22	$231,907	75	$143,818
GEN. MDSE.	60	$1,222,196				
FOOD	129	$572,067			46	$24,227
MOTOR VEH.	231	$376,995	88	$97,234	101	$60,573
APPAREL	251	$460,683				
HOME FURN.	233	$316,273	46	$99,146	68	$34,126
EAT DRINK	410	$1,110,448	128	$434,175	118	$293,566
SPECIALTY	1,014	$1,190,434	138	$107,151	386	$89,987
SERVICES	1,171	$1,010,200	274	$230,974	668	$198,257
WHOLESALE	246	$522,126	62	$139,843	244	$239,498
MISC.	491	$488,805	151	$472,772	372	$79,692
* TOTAL *	4,387	$8,950,089	909	$1,813,202	2,126	$1,196,263

JOHNSON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	97	$1,443,261
BLDG. MTL.	199	$644,845
GEN. MDSE.	60	$1,222,196
FOOD	175	$596,294
MOTOR VEH.	420	$534,802
APPAREL	251	$460,683
HOME FURN.	347	$449,545
EAT DRINK	656	$1,838,189
SPECIALTY	1,538	$1,387,572
SERVICES	2,113	$1,439,431
WHOLESALE	552	$901,467
MISC.	1,014	$1,041,269
* TOTAL *	7,422	$11,959,554

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

JONES CLASS	ANAMOSA* NO. OF BUS.	ANAMOSA* COMPUTED TAX	MONTICELLO NO. OF BUS.	MONTICELLO COMPUTED TAX	OTHER NO. OF BUS.	OTHER COMPUTED TAX
UTILITIES	20	$489,230			63	$40,002
BLDG. MTL.	25	$42,891	24	$42,179	53	$52,631
GEN. MDSE.			24	$60,622		
FOOD			36	$45,735	43	$10,602
MOTOR VEH.	71	$46,847	77	$79,679	110	$89,233
APPAREL	20	$13,519	20	$9,532		
HOME FURN.			47	$30,282	37	$2,245
EAT DRINK	41	$36,919	39	$41,473	92	$61,966
SPECIALTY	110	$31,976	158	$76,954	204	$28,546
SERVICES	185	$48,149	183	$45,005	462	$55,085
WHOLESALE	49	$52,253	101	$215,957	191	$143,028
MISC.	121	$117,782	115	$273,182	226	$60,723
* TOTAL *	642	$879,566	824	$920,600	1,481	$544,061

JONES CLASS	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	83	$529,232
BLDG. MTL.	102	$137,701
GEN. MDSE.	24	$60,622
FOOD	79	$56,337
MOTOR VEH.	258	$215,759
APPAREL	40	$23,051
HOME FURN.	84	$32,527
EAT DRINK	172	$140,358
SPECIALTY	472	$137,476
SERVICES	830	$148,239
WHOLESALE	341	$411,238
MISC.	462	$451,687
* TOTAL *	2,947	$2,344,227

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

KEOKUK	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	73	$177,803
BLDG. MTL.	92	$81,989
GEN. MDSE.		
FOOD	69	$38,775
MOTOR VEH.	168	$97,422
APPAREL		
HOME FURN.	50	$45,956
EAT DRINK	167	$92,758
SPECIALTY	309	$68,038
SERVICES	661	$107,726
WHOLESALE	315	$361,245
MISC.	315	$123,521
* TOTAL *	2,219	$1,195,233

KOSSUTH	ALGONA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			96	$70,417	96	$70,417
BLDG. MTL.	34	$68,063	78	$83,608	112	$151,671
GEN. MDSE.	43	$273,331	24	$26,978	67	$300,309
FOOD	27	$99,087	59	$29,362	86	$128,449
MOTOR VEH.	79	$118,627	145	$95,965	224	$214,592
APPAREL	55	$67,140	31	$6,526	86	$73,666
HOME FURN.	52	$59,482	25	$20,025	77	$79,507
EAT DRINK	91	$134,531	123	$62,233	214	$196,764
SPECIALTY	238	$156,499	324	$87,545	562	$244,044
SERVICES	348	$138,277	504	$95,359	852	$233,636
WHOLESALE	150	$681,535	303	$453,690	453	$1,135,225
MISC.	163	$293,319	283	$102,416	446	$395,735
* TOTAL *	1,280	$2,089,891	1,995	$1,134,124	3,275	$3,224,015

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

LEE	FT MADISON*		KEOKUK		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			36	$476,226	65	$122,668
BLDG. MTL.	41	$122,751	39	$130,177	63	$49,519
GEN. MDSE.	28	$208,406	42	$309,041		
FOOD	35	$85,606	42	$157,978	42	$104,891
MOTOR VEH.	124	$112,606	113	$163,466	119	$72,345
APPAREL	46	$67,185	75	$107,092		
HOME FURN.	47	$66,286	63	$67,701	48	$56,981
EAT DRINK	146	$196,239	181	$244,522	110	$79,490
SPECIALTY	259	$128,828	301	$260,401	276	$57,468
SERVICES	390	$170,716	524	$258,828	542	$153,621
WHOLESALE	70	$260,818	123	$179,087	249	$441,198
MISC.	130	$315,291	255	$311,836	316	$313,522
* TOTAL *	1,316	$1,734,732	1,794	$2,666,355	1,830	$1,451,703

LEE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	101	$598,894
BLDG. MTL.	143	$302,447
GEN. MDSE.	70	$517,447
FOOD	119	$348,475
MOTOR VEH.	356	$348,417
APPAREL	121	$174,277
HOME FURN.	158	$190,968
EAT DRINK	437	$520,251
SPECIALTY	836	$446,697
SERVICES	1,456	$583,165
WHOLESALE	442	$881,103
MISC.	701	$940,649
* TOTAL *	4,940	$5,852,790

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

LINN	CEDAR RAPIDS*		MARION		MT VERNON	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	99	$3,642,977	23	$587,623		
BLDG. MTL.	251	$1,350,032	46	$85,243		
GEN. MDSE.	126	$4,284,177				
FOOD	333	$1,105,571	56	$239,213		
MOTOR VEH.	710	$1,058,839	130	$229,753		
APPAREL	522	$829,686	41	$40,889	24	$12,159
HOME FURN.	481	$907,135	78	$104,126		
EAT DRINK	1,037	$2,312,382	136	$351,034	34	$35,983
SPECIALTY	2,531	$2,229,149	426	$236,055	88	$39,405
SERVICES	3,436	$2,985,916	530	$243,240	115	$33,387
WHOLESALE	1,113	$4,125,477	193	$259,266	28	$17,965
MISC.	1,185	$1,196,887	236	$107,787	108	$310,407
* TOTAL *	11,824	$26,028,228	1,895	$2,484,229	397	$449,306

LINN	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	120	$96,803	242	$4,327,403
BLDG. MTL.	148	$182,529	445	$1,617,804
GEN. MDSE.	32	$19,251	158	$4,303,428
FOOD	77	$53,894	466	$1,398,678
MOTOR VEH.	225	$149,074	1,065	$1,437,666
APPAREL	36	$4,793	623	$887,527
HOME FURN.	72	$7,833	631	$1,019,094
EAT DRINK	192	$106,598	1,399	$2,805,997
SPECIALTY	611	$78,888	3,656	$2,583,497
SERVICES	933	$165,619	5,014	$3,428,162
WHOLESALE	354	$383,085	1,688	$4,785,793
MISC.	565	$154,555	2,094	$1,769,636
* TOTAL *	3,365	$1,402,922	17,481	$30,364,685

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

LOUISA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	59	$130,945
BLDG. MTL.	43	$53,672
GEN. MDSE.	26	$25,616
FOOD	27	$21,097
MOTOR VEH.	110	$100,334
APPAREL	26	$11,294
HOME FURN.	46	$32,642
EAT DRINK	136	$133,890
SPECIALTY	218	$58,639
SERVICES	369	$63,003
WHOLESALE	129	$288,376
MISC.	147	$35,031
* TOTAL *	1,336	$954,539

LUCAS	CHARITON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			29	$12,821	29	$12,821
BLDG. MTL.	25	$50,022			25	$50,022
GEN. MDSE.	24	$121,654			24	$121,654
FOOD						
MOTOR VEH.	79	$67,314	41	$24,277	120	$91,591
APPAREL	48	$47,947			48	$47,947
HOME FURN.	28	$25,127			28	$25,127
EAT DRINK	75	$66,246	39	$16,335	114	$82,581
SPECIALTY	180	$55,230	114	$31,829	294	$87,059
SERVICES	318	$74,936	153	$14,966	471	$89,902
WHOLESALE	43	$31,568	89	$89,877	132	$121,445
MISC.	104	$259,496	106	$41,894	210	$301,390
* TOTAL *	924	$799,540	571	$231,999	1,495	$1,031,539

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

LYON	ROCK RAPIDS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$113,064	56	$35,220	76	$148,284
BLDG. MTL.			61	$63,801	61	$63,801
GEN. MDSE.						
FOOD			40	$19,043	40	$19,043
MOTOR VEH.	37	$19,113	107	$61,503	144	$80,616
APPAREL	20	$26,261			20	$26,261
HOME FURN.			43	$33,597	43	$33,597
EAT DRINK	38	$27,475	83	$51,710	121	$79,185
SPECIALTY	68	$21,300	201	$20,407	269	$41,707
SERVICES	144	$55,232	349	$46,734	493	$101,966
WHOLESALE	42	$94,114	205	$231,938	247	$326,052
MISC.	130	$134,282	180	$107,797	310	$242,079
* TOTAL *	499	$490,841	1,325	$671,750	1,824	$1,162,591

MADISON	WINTERSET*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			32	$24,778	32	$24,778
BLDG. MTL.	31	$68,408	26	$25,079	57	$93,487
GEN. MDSE.	28	$59,287			28	$59,287
FOOD			20	$4,930	20	$4,930
MOTOR VEH.	58	$72,677	46	$19,166	104	$91,843
APPAREL	35	$38,072			35	$38,072
HOME FURN.	29	$18,666			29	$18,666
EAT DRINK	50	$34,684	60	$35,320	110	$70,004
SPECIALTY	118	$58,428	161	$21,866	279	$80,294
SERVICES	241	$71,208	259	$35,127	500	$106,335
WHOLESALE	40	$127,162	143	$70,787	183	$197,949
MISC.	120	$197,235	149	$17,595	269	$214,830
* TOTAL *	750	$745,827	896	$254,648	1,646	$1,000,475

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

MAHASKA	OSKALOOSA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$464,581	59	$43,255	84	$507,836
BLDG. MTL.	67	$225,678	44	$43,544	111	$269,222
GEN. MDSE.	49	$386,727			49	$386,727
FOOD	51	$181,099			51	$181,099
MOTOR VEH.	170	$146,476	54	$17,779	224	$164,255
APPAREL	75	$97,217	27	$6,386	102	$103,603
HOME FURN.	75	$120,052	25	$783	100	$120,835
EAT DRINK	149	$232,165	71	$29,662	220	$261,827
SPECIALTY	389	$232,313	205	$15,037	594	$247,350
SERVICES	526	$185,128	371	$61,433	897	$246,561
WHOLESALE	145	$332,117	135	$92,476	280	$424,593
MISC.	240	$123,998	251	$44,934	491	$168,932
* TOTAL *	1,961	$2,727,551	1,242	$355,289	3,203	$3,082,840

MARION	KNOXVILLE*		PELLA		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$395,056			82	$100,504
BLDG. MTL.	36	$73,971	44	$151,286	57	$77,408
GEN. MDSE.	28	$164,843	23	$81,791	26	$27,963
FOOD	35	$95,803	30	$59,482	37	$11,638
MOTOR VEH.	102	$81,092	78	$75,602	76	$34,967
APPAREL	60	$57,363	43	$57,805		
HOME FURN.	56	$31,764	36	$70,381	43	$22,656
EAT DRINK	97	$137,044	69	$84,984	76	$62,514
SPECIALTY	163	$101,457	195	$113,147	241	$18,196
SERVICES	321	$163,098	295	$107,740	398	$52,246
WHOLESALE	69	$64,209	81	$173,245	168	$101,107
MISC.	83	$39,836	159	$274,560	132	$21,542
* TOTAL *	1,073	$1,405,536	1,053	$1,250,023	1,336	$530,741

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

MARION	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	105	$495,560
BLDG. MTL.	137	$302,665
GEN. MDSE.	77	$274,597
FOOD	102	$166,923
MOTOR VEH.	256	$191,661
APPAREL	103	$115,168
HOME FURN.	135	$124,801
EAT DRINK	242	$284,542
SPECIALTY	599	$232,800
SERVICES	1,014	$323,084
WHOLESALE	318	$338,561
MISC.	374	$335,938
* TOTAL *	3,462	$3,186,300

MARSHALL	MARSHALLTOWN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$1,047,648	78	$54,788	103	$1,102,436
BLDG. MTL.	95	$300,049	43	$41,019	138	$341,068
GEN. MDSE.	42	$649,913			42	$649,913
FOOD	98	$333,193	50	$20,608	148	$353,801
MOTOR VEH.	223	$247,670	96	$64,366	319	$312,036
APPAREL	150	$246,788			150	$246,788
HOME FURN.	171	$201,734	33	$6,978	204	$208,712
EAT DRINK	272	$466,769	95	$59,498	367	$526,267
SPECIALTY	636	$511,723	266	$26,989	902	$538,712
SERVICES	920	$506,365	421	$110,486	1,341	$616,851
WHOLESALE	227	$269,630	233	$245,354	460	$514,984
MISC.	272	$426,671	204	$64,079	476	$490,750
* TOTAL *	3,131	$5,208,153	1,519	$694,165	4,650	$5,902,318

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

MILLS	GLENWOOD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			50	$24,145	50	$24,145
BLDG. MTL.			34	$26,427	34	$26,427
GEN. MDSE.						
FOOD	28	$61,555			28	$61,555
MOTOR VEH.	39	$43,661	60	$39,365	99	$83,026
APPAREL	26	$56,218			26	$56,218
HOME FURN.						
EAT DRINK	43	$59,579	70	$34,941	113	$94,520
SPECIALTY	96	$34,548	137	$18,131	233	$52,679
SERVICES	194	$66,043	212	$41,848	406	$107,891
WHOLESALE	27	$43,232	105	$118,023	132	$161,255
MISC.	100	$320,398	163	$72,201	263	$392,599
* TOTAL *	553	$685,234	831	$375,081	1,384	$1,060,315

MITCHELL	OSAGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$91,208	51	$198,510	72	$289,718
BLDG. MTL.	28	$79,466	55	$64,651	83	$144,117
GEN. MDSE.	20	$27,888	20	$10,682	40	$38,570
FOOD	24	$29,872	38	$20,271	62	$50,143
MOTOR VEH.	58	$81,553	68	$30,654	126	$112,207
APPAREL	28	$30,392			28	$30,392
HOME FURN.	29	$23,306	38	$14,531	67	$37,837
EAT DRINK	42	$32,634	87	$46,234	129	$78,868
SPECIALTY	91	$48,059	150	$21,408	241	$69,467
SERVICES	192	$47,822	262	$68,071	454	$115,893
WHOLESALE	60	$149,010	144	$126,083	204	$275,093
MISC.	53	$26,378	148	$84,051	201	$110,429
* TOTAL *	646	$667,588	1,061	$685,146	1,707	$1,352,734

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

MONONA	ONAWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$154,270	63	$63,858	87	$218,128
BLDG. MTL.	22	$42,289	51	$42,917	73	$85,206
GEN. MDSE.						
FOOD	20	$39,049	44	$25,543	64	$64,592
MOTOR VEH.	62	$57,071	72	$41,543	134	$98,614
APPAREL	32	$15,760			32	$15,760
HOME FURN.			38	$17,317	38	$17,317
EAT DRINK	31	$41,944	134	$58,356	165	$100,300
SPECIALTY	104	$68,628	158	$24,040	262	$92,668
SERVICES	186	$51,108	312	$68,170	498	$119,278
WHOLESALE	70	$162,257	183	$251,864	253	$414,121
MISC.	104	$54,414	136	$48,186	240	$102,600
* TOTAL *	655	$686,790	1,191	$641,794	1,846	$1,328,584

MONROE	ALBIA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$170,023			20	$170,023
BLDG. MTL.			23	$2,031	23	$2,031
GEN. MDSE.	23	$71,842			23	$71,842
FOOD	23	$56,654			23	$56,654
MOTOR VEH.	54	$36,029	32	$16,643	86	$52,672
APPAREL	28	$23,635			28	$23,635
HOME FURN.	40	$34,936			40	$34,936
EAT DRINK	60	$28,813	29	$15,723	89	$44,536
SPECIALTY	141	$67,016	58	$12,851	199	$79,867
SERVICES	205	$58,181	148	$60,165	353	$118,346
WHOLESALE	46	$41,549	52	$35,266	98	$76,815
MISC.	97	$51,608	100	$21,137	197	$72,745
* TOTAL *	737	$640,286	442	$163,816	1,179	$804,102

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

MONTGOMERY	RED OAK*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$277,513	24	$32,207	47	$309,720
BLDG. MTL.	46	$62,209	37	$21,904	83	$84,113
GEN. MDSE.	27	$192,046			27	$192,046
FOOD			26	$13,575	26	$13,575
MOTOR VEH.	87	$79,124	33	$20,373	120	$99,497
APPAREL	47	$45,498			47	$45,498
HOME FURN.	34	$39,486			34	$39,486
EAT DRINK	76	$97,797	51	$20,117	127	$117,914
SPECIALTY	203	$125,701	164	$31,320	367	$157,021
SERVICES	326	$110,222	238	$46,295	564	$156,517
WHOLESALE	86	$230,802	120	$61,732	206	$292,534
MISC.	162	$138,450	161	$99,110	321	$237,416
* TOTAL *	1,117	$1,398,848	852	$346,489	1,969	$1,745,337

MUSCATINE	MUSCATINE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	29	$769,827	47	$696,265	76	$1,466,092
BLDG. MTL.	56	$296,156	73	$69,810	129	$365,966
GEN. MDSE.	40	$489,040	39	$37,056	79	$526,096
FOOD	63	$269,261	36	$38,604	99	$307,865
MOTOR VEH.	205	$265,435	110	$87,882	315	$353,317
APPAREL	130	$175,716	36	$9,136	166	$184,852
HOME FURN.	110	$158,356	54	$44,067	164	$202,423
EAT DRINK	280	$401,397	107	$54,135	387	$455,532
SPECIALTY	505	$487,779	366	$71,767	871	$559,546
SERVICES	771	$399,207	409	$110,052	1,180	$509,259
WHOLESALE	145	$154,330	230	$290,449	375	$444,779
MISC.	295	$141,584	260	$110,379	553	$243,975
* TOTAL *	2,629	$4,008,088	1,765	$1,611,614	4,394	$5,619,702

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

OBRIEN	SHELDON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			56	$185,205	56	$185,205
BLDG. MTL.	38	$73,949	75	$57,092	113	$131,041
GEN. MDSE.			31	$13,972	31	$13,972
FOOD	20	$46,806	42	$26,714	62	$73,520
MOTOR VEH.	66	$54,547	129	$58,718	195	$113,265
APPAREL	28	$64,281	53	$12,512	81	$76,793
HOME FURN.	46	$41,544	58	$32,985	104	$74,529
EAT DRINK	63	$65,971	134	$103,270	197	$169,241
SPECIALTY	137	$142,491	313	$67,213	450	$209,704
SERVICES	283	$67,686	549	$155,432	832	$223,118
WHOLESALE	112	$234,696	232	$247,178	344	$481,874
MISC.	121	$370,036	224	$56,873	345	$426,909
* TOTAL *	914	$1,162,007	1,896	$1,017,164	2,810	$2,179,171

OSCEOLA	SIBLEY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			25	$6,162	25	$6,162
BLDG. MTL.	33	$39,159	25	$21,378	58	$60,537
GEN. MDSE.						
FOOD			20	$10,957	20	$10,957
MOTOR VEH.	29	$23,829	52	$13,072	81	$36,901
APPAREL	32	$31,961			32	$31,961
HOME FURN.						
EAT DRINK	42	$31,463	49	$33,416	91	$64,879
SPECIALTY	72	$63,997	82	$13,847	154	$77,844
SERVICES	149	$62,984	171	$19,882	320	$82,866
WHOLESALE	49	$78,470	112	$130,579	161	$209,049
MISC.	152	$254,129	119	$51,105	271	$305,234
* TOTAL *	558	$585,992	655	$300,398	1,213	$886,390

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

PAGE	CLARINDA*		SHENANDOAH		OTHER	
	NO. OF	COMPUTED	NO. OF	COMPUTED	NO. OF	COMPUTED
CLASS	BUS.	TAX	BUS.	TAX	BUS.	TAX
UTILITIES					40	$25,888
BLDG. MTL.	33	$40,663	63	$108,126	25	$31,151
GEN. MDSE.	23	$65,400	22	$78,944		
FOOD	22	$48,584	28	$38,378	20	$5,038
MOTOR VEH.	52	$42,705	94	$62,978	56	$24,718
APPAREL	35	$41,359	60	$75,829		
HOME FURN.	33	$50,557	29	$47,815	27	$4,894
EAT DRINK	77	$73,074	51	$43,214	25	$9,704
SPECIALTY	145	$104,688	216	$150,102	87	$12,837
SERVICES	268	$87,018	349	$113,524	206	$25,726
WHOLESALE	91	$231,894	93	$143,512	78	$146,587
MISC.	87	$189,525	200	$300,160	124	$37,445
* TOTAL *	866	$975,467	1,205	$1,162,582	688	$323,988

PAGE	COUNTY TOTAL	
	NO. OF	COMPUTED
CLASS	BUS.	TAX
UTILITIES	40	$25,888
BLDG. MTL.	121	$179,940
GEN. MDSE.	45	$144,344
FOOD	70	$92,000
MOTOR VEH.	202	$130,401
APPAREL	95	$117,188
HOME FURN.	89	$103,266
EAT DRINK	153	$125,992
SPECIALTY	448	$267,627
SERVICES	823	$226,268
WHOLESALE	262	$521,993
MISC.	411	$527,130
* TOTAL *	2,759	$2,462,037

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

PALO ALTO	EMMETSBURG*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			43	$65,386	43	$65,386
BLDG. MTL.	22	$55,010	45	$78,315	67	$133,325
GEN. MDSE.						
FOOD			29	$16,782	29	$16,782
MOTOR VEH.	69	$102,456	61	$38,306	130	$140,762
APPAREL	27	$19,048			27	$19,048
HOME FURN.	25	$15,148	21	$18,305	46	$33,453
EAT DRINK	46	$31,146	107	$64,247	153	$95,393
SPECIALTY	85	$58,919	150	$16,109	235	$75,028
SERVICES	199	$106,618	297	$44,838	496	$151,456
WHOLESALE	93	$105,887	121	$234,390	214	$340,277
MISC.	121	$242,191	158	$25,638	279	$267,829
* TOTAL *	687	$736,423	1,032	$602,316	1,719	$1,338,739

PLYMOUTH	LE MARS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$361,234	48	$77,092	73	$438,326
BLDG. MTL.	37	$53,688	68	$160,885	105	$214,573
GEN. MDSE.	24	$183,927	25	$13,774	49	$197,701
FOOD	20	$123,438	54	$28,160	74	$151,598
MOTOR VEH.	66	$80,363	158	$130,428	224	$210,791
APPAREL	52	$70,445	21	$15,422	73	$85,867
HOME FURN.	46	$36,289	41	$29,878	87	$66,167
EAT DRINK	115	$182,124	158	$84,397	273	$266,521
SPECIALTY	206	$142,877	308	$64,643	514	$207,520
SERVICES	320	$113,499	536	$106,941	856	$220,440
WHOLESALE	145	$201,892	226	$177,801	371	$379,693
MISC.	152	$45,253	232	$41,138	384	$86,391
* TOTAL *	1,208	$1,595,029	1,875	$930,559	3,083	$2,525,588

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

POCAHONTAS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	97	$307,346
BLDG. MTL.	65	$132,767
GEN. MDSE.	30	$34,508
FOOD	49	$50,026
MOTOR VEH.	168	$80,472
APPAREL	48	$24,713
HOME FURN.	82	$46,071
EAT DRINK	120	$74,955
SPECIALTY	277	$82,926
SERVICES	531	$100,086
WHOLESALE	227	$271,542
MISC.	252	$125,543
* TOTAL *	1,946	$1,330,955

POLK	DES MOINES*		WEST DES MOINES		URBANDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	185	$8,816,769				
BLDG. MTL.	579	$3,020,207	50	$159,917		
GEN. MDSE.	307	$6,783,219	60	$1,850,459		
FOOD	602	$2,497,861	66	$298,181	21	$148,863
MOTOR VEH.	1,525	$3,022,829	101	$106,400	37	$25,774
APPAREL	811	$1,777,287	238	$548,696		
HOME FURN.	1,008	$2,233,417	145	$240,588	23	$1,865
EAT DRINK	2,178	$4,235,672	208	$621,815	57	$97,915
SPECIALTY	5,031	$4,761,038	799	$629,802	151	$90,296
SERVICES	7,406	$8,613,273	568	$558,928	217	$91,060
WHOLESALE	2,275	$7,705,465	220	$380,038	45	$26,874
MISC.	2,535	$3,850,418	224	$273,291	63	$51,265
* TOTAL *	24,442	$57,317,455	2,679	$5,668,115	614	$533,912

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

POLK CLASS	ALTOONA NO. OF BUS.	 COMPUTED TAX	ANKENY NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX
UTILITIES					69	$83,064
BLDG. MTL.			42	$155,900	58	$92,420
GEN. MDSE.			27	$76,838	26	$28,370
FOOD			48	$170,496	49	$119,372
MOTOR VEH.	35	$90,693	93	$106,784	126	$85,223
APPAREL	24	$9,234	51	$49,210	20	$7,448
HOME FURN.	47	$12,262	61	$22,383	42	$15,911
EAT DRINK	43	$142,686	100	$176,753	142	$269,597
SPECIALTY	151	$48,074	382	$204,165	354	$125,755
SERVICES	200	$318,852	426	$207,189	570	$195,911
WHOLESALE	51	$22,229	114	$142,537	160	$270,946
MISC.	103	$191,148	182	$451,394	628	$350,769
* TOTAL *	654	$835,178	1,526	$1,763,649	2,185	$1,578,297

POLK CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	254	$8,899,833
BLDG. MTL.	729	$3,428,444
GEN. MDSE.	420	$8,738,886
FOOD	786	$3,234,773
MOTOR VEH.	1,917	$3,437,703
APPAREL	1,144	$2,391,875
HOME FURN.	1,326	$2,526,426
EAT DRINK	2,728	$5,544,438
SPECIALTY	6,868	$5,859,130
SERVICES	9,387	$9,985,213
WHOLESALE	2,865	$8,548,089
MISC.	3,676	$5,101,796
* TOTAL *	32,100	$67,696,606

RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

POTTAWATTAMIE	COUNCIL BLUFFS*		CARTER LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$1,371,912			136	$569,390
BLDG. MTL.	79	$302,775			143	$147,813
GEN. MDSE.	56	$990,351				
FOOD	136	$594,640			79	$62,503
MOTOR VEH.	367	$618,807	28	$20,450	279	$236,274
APPAREL	117	$199,065			44	$25,975
HOME FURN.	123	$214,622			57	$33,846
EAT DRINK	485	$1,002,153	31	$17,975	223	$207,468
SPECIALTY	866	$619,376	23	$2,406	509	$125,493
SERVICES	1,412	$779,853	65	$18,369	917	$281,353
WHOLESALE	311	$292,346	22	$11,071	305	$633,331
MISC.	334	$178,634	36	$63,298	350	$387,847
* TOTAL *	4,308	$7,164,534	205	$133,569	3,042	$2,711,293

POTTAWATTAMIE COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	158	$1,941,302
BLDG. MTL.	222	$450,588
GEN. MDSE.	56	$990,351
FOOD	215	$657,143
MOTOR VEH.	674	$875,531
APPAREL	161	$225,040
HOME FURN.	180	$248,468
EAT DRINK	739	$1,227,596
SPECIALTY	1,398	$747,275
SERVICES	2,394	$1,079,575
WHOLESALE	638	$936,748
MISC.	720	$629,779
* TOTAL *	7,555	$10,009,396

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

POWESHIEK	GRINNELL		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	27	$651,070	69	$207,016	96	$858,086
BLDG. MTL.	32	$72,430	33	$54,406	65	$126,836
GEN. MDSE.	28	$165,823	26	$16,816	54	$182,639
FOOD	40	$122,587	30	$33,353	70	$155,940
MOTOR VEH.	92	$92,488	129	$102,213	221	$194,701
APPAREL	53	$60,095			53	$60,095
HOME FURN.	36	$42,757	24	$21,629	60	$64,386
EAT DRINK	76	$109,774	95	$98,716	171	$208,490
SPECIALTY	192	$147,914	250	$40,482	442	$188,396
SERVICES	330	$107,102	409	$110,284	739	$217,386
WHOLESALE	124	$203,132	209	$279,232	333	$482,364
MISC.	94	$50,587	237	$55,878	331	$106,465
* TOTAL *	1,124	$1,825,759	1,511	$1,020,025	2,635	$2,845,784

RINGGOLD	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	56	$161,222
BLDG. MTL.	36	$33,074
GEN. MDSE.		
FOOD	23	$22,181
MOTOR VEH.	87	$74,563
APPAREL		
HOME FURN.	23	$7,153
EAT DRINK	51	$33,334
SPECIALTY	144	$31,609
SERVICES	333	$61,751
WHOLESALE	79	$59,637
MISC.	110	$69,332
* TOTAL *	942	$553,856

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

SAC	SAC CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$139,609	80	$111,111	100	$250,720
BLDG. MTL.			68	$166,595	68	$166,595
GEN. MDSE.			38	$18,527	38	$18,527
FOOD			52	$34,493	52	$34,493
MOTOR VEH.	64	$51,342	132	$101,999	196	$153,341
APPAREL	25	$28,911	23	$6,650	48	$35,561
HOME FURN.	26	$12,211			26	$12,211
EAT DRINK	36	$29,819	109	$95,709	145	$125,528
SPECIALTY	97	$38,049	241	$39,846	338	$77,895
SERVICES	160	$37,853	403	$114,153	563	$152,006
WHOLESALE	66	$91,372	256	$292,934	322	$384,306
MISC.	115	$127,795	246	$57,500	361	$185,295
* TOTAL *	609	$556,961	1,648	$1,039,517	2,257	$1,596,478

SCOTT	DAVENPORT*		BETTENDORF		LE CLAIRE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	61	$3,181,602	31	$481,044		
BLDG. MTL.	240	$778,789	33	$225,412		
GEN. MDSE.	118	$2,706,627	20	$834,415		
FOOD	315	$841,475	91	$279,701		
MOTOR VEH.	568	$872,085	162	$180,553		
APPAREL	444	$920,577	76	$100,283		
HOME FURN.	434	$874,604	80	$105,594		
EAT DRINK	930	$1,988,630	202	$580,624	20	$20,443
SPECIALTY	1,834	$2,170,019	530	$381,182	83	$10,610
SERVICES	2,618	$1,874,596	665	$743,273	82	$8,328
WHOLESALE	860	$2,251,389	183	$522,479		
MISC.	1,077	$1,469,698	218	$212,563	85	$61,879
* TOTAL *	9,499	$19,930,091	2,291	$4,647,123	270	$101,260

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

SCOTT	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	86	$118,103	178	$3,780,749
BLDG. MTL.	72	$79,957	345	$1,084,158
GEN. MDSE.	33	$34,681	171	$3,575,723
FOOD	60	$68,254	466	$1,189,430
MOTOR VEH.	136	$189,387	866	$1,242,025
APPAREL			520	$1,020,860
HOME FURN.	56	$29,899	570	$1,010,097
EAT DRINK	200	$231,159	1,352	$2,820,856
SPECIALTY	501	$132,817	2,948	$2,694,628
SERVICES	701	$206,887	4,066	$2,833,084
WHOLESALE	282	$451,567	1,325	$3,225,435
MISC.	542	$237,420	1,922	$1,981,560
* TOTAL *	2,669	$1,780,131	14,729	$26,458,605

SHELBY	HARLAN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			65	$32,951	65	$32,951
BLDG. MTL.	55	$56,329	48	$38,859	103	$95,188
GEN. MDSE.	24	$90,095			24	$90,095
FOOD			35	$7,072	35	$7,072
MOTOR VEH.	76	$107,147	90	$40,518	166	$147,665
APPAREL	41	$48,160			41	$48,160
HOME FURN.	44	$48,401	29	$10,347	73	$58,748
EAT DRINK	81	$99,098	86	$44,698	167	$143,796
SPECIALTY	207	$144,167	159	$30,831	366	$174,998
SERVICES	275	$137,718	367	$45,535	642	$183,253
WHOLESALE	87	$164,075	178	$207,443	265	$371,518
MISC.	144	$475,773	212	$31,074	356	$506,847
* TOTAL *	1,034	$1,370,963	1,269	$489,328	2,303	$1,860,291

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

SIOUX	HAWARDEN		ORANGE CITY*		SIOUX CENTER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	21	$24,024	30	$33,590	57	$146,845
GEN. MDSE.					22	$26,821
FOOD	20	$14,987				
MOTOR VEH.	31	$14,098	39	$89,663	54	$96,724
APPAREL	24	$23,321	28	$33,536	30	$31,123
HOME FURN.	25	$14,047	62	$64,504	42	$36,863
EAT DRINK	45	$32,222			36	$46,491
SPECIALTY	59	$24,933	114	$55,131	126	$89,383
SERVICES	142	$34,036	173	$41,415	215	$50,781
WHOLESALE	53	$90,584	72	$147,813	78	$208,672
MISC.	66	$96,275	138	$255,083	154	$186,233
* TOTAL *	486	$368,527	656	$720,735	814	$919,936

SIOUX	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	81	$292,024	81	$292,024
BLDG. MTL.	92	$101,064	200	$305,523
GEN. MDSE.	28	$17,993	50	$44,814
FOOD	54	$27,222	74	$42,209
MOTOR VEH.	140	$139,324	264	$339,809
APPAREL	34	$16,302	116	$104,282
HOME FURN.	87	$70,105	216	$185,519
EAT DRINK	119	$78,236	200	$156,949
SPECIALTY	399	$55,165	698	$224,612
SERVICES	714	$190,866	1,244	$317,098
WHOLESALE	368	$459,658	571	$906,727
MISC.	389	$214,092	747	$751,683
* TOTAL *	2,505	$1,662,051	4,461	$3,671,249

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

STORY CLASS	AMES NO. OF BUS.	 COMPUTED TAX	NEVADA* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX
UTILITIES	29	$978,719			85	$138,147
BLDG. MTL.	90	$239,871	28	$70,566	110	$95,331
GEN. MDSE.	91	$1,259,617			44	$46,600
FOOD	101	$362,113	24	$52,015	68	$55,390
MOTOR VEH.	182	$284,047	64	$51,994	158	$95,571
APPAREL	185	$394,903			35	$17,652
HOME FURN.	189	$334,332	34	$20,788	70	$92,521
EAT DRINK	351	$888,067	46	$41,888	147	$113,291
SPECIALTY	910	$717,210	146	$46,710	526	$148,788
SERVICES	1,003	$1,089,065	248	$85,794	707	$124,699
WHOLESALE	274	$279,676	64	$189,310	258	$232,047
MISC.	383	$193,291	148	$380,199	389	$98,175
* TOTAL *	3,788	$7,020,911	802	$939,264	2,594	$1,256,721

STORY CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	114	$1,116,866
BLDG. MTL.	228	$405,768
GEN. MDSE.	135	$1,306,217
FOOD	193	$469,518
MOTOR VEH.	404	$431,612
APPAREL	220	$412,555
HOME FURN.	293	$447,641
EAT DRINK	544	$1,043,246
SPECIALTY	1,582	$912,708
SERVICES	1,958	$1,299,558
WHOLESALE	596	$701,033
MISC.	917	$670,174
* TOTAL *	7,184	$9,216,896

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

TAMA	TAMA		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			65	$353,586	65	$353,586
BLDG. MTL.			104	$106,354	104	$106,354
GEN. MDSE.			31	$86,735	31	$86,735
FOOD			64	$87,051	64	$87,051
MOTOR VEH.	38	$35,284	152	$89,295	190	$124,579
APPAREL	21	$14,208	40	$27,370	61	$41,578
HOME FURN.	27	$29,146	64	$26,709	91	$55,855
EAT DRINK	42	$32,848	145	$110,241	187	$143,089
SPECIALTY	64	$30,619	288	$72,726	352	$103,345
SERVICES	163	$53,268	663	$108,715	826	$161,983
WHOLESALE	52	$220,470	265	$421,763	317	$642,233
MISC.	122	$191,792	252	$50,802	374	$242,594
* TOTAL *	529	$607,635	2,133	$1,541,347	2,662	$2,148,982

TAYLOR	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	82	$81,001
BLDG. MTL.	73	$54,050
GEN. MDSE.	25	$31,782
FOOD	36	$32,286
MOTOR VEH.	84	$47,549
APPAREL	31	$19,499
HOME FURN.	26	$6,593
EAT DRINK	108	$62,664
SPECIALTY	219	$43,730
SERVICES	402	$59,114
WHOLESALE	160	$134,309
MISC.	131	$31,450
* TOTAL *	1,377	$604,027

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

UNION	CRESTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$249,802	32	$27,284	52	$277,086
BLDG. MTL.	31	$81,503	20	$11,281	51	$92,784
GEN. MDSE.	32	$231,894			32	$231,894
FOOD	26	$154,249			26	$154,249
MOTOR VEH.	104	$100,569	44	$24,268	148	$124,837
APPAREL	48	$56,255			48	$56,255
HOME FURN.	54	$45,312	21	$7,760	75	$53,072
EAT DRINK	108	$146,848	39	$12,127	147	$158,975
SPECIALTY	218	$192,577	126	$11,928	344	$204,505
SERVICES	390	$134,575	164	$27,694	554	$162,269
WHOLESALE	50	$108,709	68	$34,475	118	$143,184
MISC.	157	$85,792	111	$21,209	268	$107,001
* TOTAL *	1,238	$1,588,085	625	$178,026	1,863	$1,766,111

VAN BUREN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	69	$41,630
BLDG. MTL.	46	$60,664
GEN. MDSE.	30	$12,071
FOOD	48	$30,118
MOTOR VEH.	113	$40,133
APPAREL		
HOME FURN.	38	$20,867
EAT DRINK	94	$49,915
SPECIALTY	213	$35,418
SERVICES	452	$54,329
WHOLESALE	156	$73,763
MISC.	197	$48,106
* TOTAL *	1,456	$467,014

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

WAPELLO	OTTUMWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	39	$809,055	60	$49,340	99	$858,395
BLDG. MTL.	72	$247,974	54	$39,587	126	$287,561
GEN. MDSE.	57	$728,935			57	$728,935
FOOD	69	$336,388	27	$10,183	96	$346,571
MOTOR VEH.	233	$269,246	107	$41,296	340	$310,542
APPAREL	104	$127,836			104	$127,836
HOME FURN.	187	$336,528	22	$273	209	$336,801
EAT DRINK	281	$411,386	65	$35,657	346	$447,043
SPECIALTY	684	$440,516	278	$15,208	962	$455,724
SERVICES	1,043	$382,514	377	$45,804	1,420	$428,318
WHOLESALE	204	$287,566	123	$104,012	327	$391,578
MISC.	268	$157,945	214	$26,660	482	$184,605
* TOTAL *	3,241	$4,535,889	1,327	$368,020	4,568	$4,903,909

WARREN	INDIANOLA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			72	$89,522	72	$89,522
BLDG. MTL.	26	$54,479	62	$57,524	88	$112,003
GEN. MDSE.	27	$182,506			27	$182,506
FOOD	39	$127,008	50	$45,472	89	$172,480
MOTOR VEH.	100	$171,551	145	$80,117	245	$251,668
APPAREL	42	$43,889			42	$43,889
HOME FURN.	37	$29,203	57	$10,100	94	$39,303
EAT DRINK	78	$130,629	102	$46,979	180	$177,608
SPECIALTY	302	$101,563	383	$36,355	685	$137,918
SERVICES	404	$119,360	616	$105,331	1,020	$224,691
WHOLESALE	121	$142,115	207	$177,485	328	$319,600
MISC.	115	$281,986	265	$78,985	378	$360,917
* TOTAL *	1,291	$1,384,289	1,957	$727,816	3,248	$2,112,105

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

WASHINGTON	WASHINGTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$281,553	74	$98,811	95	$380,364
BLDG. MTL.	43	$96,314	69	$122,791	112	$219,105
GEN. MDSE.	29	$168,549	36	$34,433	65	$202,982
FOOD	28	$103,097	44	$35,710	72	$138,807
MOTOR VEH.	82	$58,216	118	$90,257	200	$148,473
APPAREL	51	$105,137			51	$105,137
HOME FURN.	57	$54,467	61	$28,572	118	$83,039
EAT DRINK	102	$127,126	106	$79,435	208	$206,561
SPECIALTY	218	$108,974	318	$82,753	536	$191,727
SERVICES	335	$179,487	598	$137,706	933	$317,193
WHOLESALE	147	$329,439	242	$341,095	389	$670,534
MISC.	141	$47,874	302	$90,274	443	$138,148
* TOTAL *	1,254	$1,660,233	1,968	$1,141,837	3,222	$2,802,070

WAYNE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	68	$114,439
BLDG. MTL.	71	$63,890
GEN. MDSE.		
FOOD	39	$40,797
MOTOR VEH.	107	$73,189
APPAREL	23	$16,885
HOME FURN.		
EAT DRINK	86	$45,478
SPECIALTY	257	$44,281
SERVICES	413	$59,485
WHOLESALE	196	$100,097
MISC.	185	$54,329
* TOTAL *	1,445	$612,870

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

WEBSTER	FT DODGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$1,103,403	125	$181,332	150	$1,284,735
BLDG. MTL.	75	$392,540	88	$94,500	163	$487,040
GEN. MDSE.	63	$1,228,633	28	$20,314	91	$1,248,947
FOOD	66	$248,125	97	$33,309	163	$281,434
MOTOR VEH.	208	$295,347	102	$90,677	310	$386,024
APPAREL	188	$309,857	24	$10,087	212	$319,944
HOME FURN.	168	$275,351	59	$17,482	227	$292,833
EAT DRINK	372	$607,231	139	$136,451	511	$743,682
SPECIALTY	636	$468,926	229	$54,037	865	$522,963
SERVICES	1,181	$573,405	576	$103,755	1,757	$677,160
WHOLESALE	311	$626,376	226	$295,381	537	$921,757
MISC.	359	$322,349	328	$231,473	687	$553,822
* TOTAL *	3,652	$6,451,543	2,021	$1,268,798	5,673	$7,720,341

WINNEBAGO	FOREST CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			39	$130,963	39	$130,963
BLDG. MTL.	26	$39,945	63	$62,529	89	$102,474
GEN. MDSE.			21	$66,691	21	$66,691
FOOD	28	$42,563	32	$33,646	60	$76,209
MOTOR VEH.	55	$53,023	96	$45,848	151	$98,871
APPAREL			30	$10,552	30	$10,552
HOME FURN.	25	$22,599	46	$28,295	71	$50,894
EAT DRINK	37	$34,924	97	$71,982	134	$106,906
SPECIALTY	107	$28,099	206	$59,920	313	$88,019
SERVICES	166	$58,450	388	$161,838	554	$220,288
WHOLESALE	46	$41,537	167	$250,460	213	$291,997
MISC.	77	$138,610	194	$87,004	267	$223,710
* TOTAL *	567	$459,750	1,375	$1,007,824	1,942	$1,467,574

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

WINNESHIEK	DECORAH*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			80	$81,999	80	$81,999
BLDG. MTL.	42	$91,950	55	$57,994	97	$149,944
GEN. MDSE.	21	$153,279			21	$153,279
FOOD	35	$96,077	65	$33,937	100	$130,014
MOTOR VEH.	95	$105,055	96	$59,208	191	$164,263
APPAREL	57	$108,442			57	$108,442
HOME FURN.	45	$34,850	33	$28,153	78	$63,003
EAT DRINK	126	$143,577	113	$58,808	239	$202,385
SPECIALTY	246	$198,212	204	$20,953	450	$219,165
SERVICES	319	$156,015	446	$83,165	765	$239,180
WHOLESALE	91	$170,262	174	$260,707	265	$430,969
MISC.	156	$345,194	278	$88,880	434	$434,074
* TOTAL *	1,233	$1,602,913	1,544	$773,804	2,777	$2,376,717

WOODBURY	SIOUX CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	67	$2,292,413	103	$372,408	170	$2,664,821
BLDG. MTL.	215	$829,546	86	$68,726	301	$898,272
GEN. MDSE.	89	$2,247,389	28	$21,518	117	$2,268,907
FOOD	257	$929,382	90	$33,854	347	$963,236
MOTOR VEH.	521	$800,231	176	$135,119	697	$935,350
APPAREL	384	$1,000,218			384	$1,000,218
HOME FURN.	318	$504,128	36	$20,945	354	$525,073
EAT DRINK	797	$1,306,377	206	$125,910	1,003	$1,432,287
SPECIALTY	1,436	$1,454,764	266	$51,968	1,702	$1,506,732
SERVICES	2,326	$1,584,239	635	$130,841	2,961	$1,715,080
WHOLESALE	847	$1,911,412	228	$169,786	1,075	$2,081,198
MISC.	703	$1,043,973	413	$87,763	1,116	$1,131,736
* TOTAL *	7,960	$15,904,072	2,267	$1,218,838	10,227	$17,122,910

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

WORTH	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	57	$138,456
BLDG. MTL.	66	$59,785
GEN. MDSE.		
FOOD	35	$36,901
MOTOR VEH.	72	$41,429
APPAREL		
HOME FURN.	41	$20,868
EAT DRINK	78	$48,584
SPECIALTY	190	$40,788
SERVICES	307	$56,637
WHOLESALE	178	$255,326
MISC.	185	$68,833
* TOTAL *	1,209	$767,607

WRIGHT	CLARION*		EAGLE GROVE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					59	$174,181
BLDG. MTL.	32	$43,346	24	$25,142	39	$104,145
GEN. MDSE.					24	$30,021
FOOD					23	$46,719
MOTOR VEH.	62	$32,360	51	$57,617	90	$61,820
APPAREL			26	$25,525		
HOME FURN.			23	$13,767	42	$25,821
EAT DRINK	52	$45,507	53	$37,916	86	$64,045
SPECIALTY	118	$41,156	77	$28,030	164	$64,291
SERVICES	199	$123,107	176	$194,991	413	$74,413
WHOLESALE	65	$128,819	38	$79,470	179	$313,084
MISC.	131	$214,029	107	$131,461	176	$149,287
* TOTAL *	659	$628,324	575	$593,919	1,292	$1,097,175

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1983

WRIGHT CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	59	$174,181
BLDG. MTL.	95	$172,633
GEN. MDSE.	24	$30,021
FOOD	23	$46,719
MOTOR VEH.	203	$151,797
APPAREL	26	$25,525
HOME FURN.	65	$39,588
EAT DRINK	191	$147,468
SPECIALTY	359	$133,477
SERVICES	788	$392,511
WHOLESALE	282	$521,373
MISC.	411	$484,125
* TOTAL *	2,526	$2,319,418
LATE FILERS	28,933	$6,613,897
* GRAND TOTAL *	378,855	$420,812,666

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1983

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENTS	169	$12,887,111	$389,359	.09%

UTILITIES & TRANSPORTATION GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
COMMUNICATION UTILITIES	2,391	$460,452,724	$13,897,293	3.30%
ELECTRIC AND GAS UTILITIES	2,392	$1,565,916,296	$47,416,313	11.27%
WATER AND SANITATION UTILITIES	2,578	$104,532,973	$3,227,121	.77%
TRANSPORTATION COMPANIES	1,584	$45,423,780	$1,380,048	.33%
* GROUP TOTALS *	8,945	$2,176,325,773	$65,920,775	15.67%

BUILDING MATERIALS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUILDING MATERIAL DEALERS	4,555	$505,605,057	$15,347,489	3.65%
PAINT AND GLASS STORES	1,042	$42,768,583	$1,302,115	.31%
HARDWARE STORES	3,566	$204,828,792	$6,271,916	1.49%
GARDEN SUPPLY STORES	2,099	$49,462,383	$1,508,158	.36%
MOBILE HOME DEALERS	251	$1,338,928	$40,940	.01%
* GROUP TOTALS *	11,513	$804,003,743	$24,470,618	5.82%

GENERAL MERCHANDISE GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DEPARTMENT STORES	1,343	$926,294,677	$27,840,976	6.62%
VARIETY STORES	1,518	$418,385,420	$12,590,361	2.99%
MISCELLANEOUS GENERAL MERCHANDISE STORES	2,679	$187,707,857	$5,683,340	1.35%
* GROUP TOTALS *	5,540	$1,532,387,954	$46,114,677	10.96%

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1983

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	6,611	$668,649,683	$20,263,122	4.82%
MEAT AND FISH MARKETS	208	$469,292	$14,670	.00%
FRUIT AND VEGETABLE MARKETS	87	$1,009,271	$30,693	.01%
CONFECTIONERY STORES	515	$6,371,566	$197,036	.05%
DAIRY PRODUCT STORES	337	$6,004,007	$183,072	.04%
BAKERIES	556	$5,164,583	$157,438	.04%
MISCELLANEOUS FOOD STORES	1,155	$7,404,158	$225,534	.05%
* GROUP TOTALS *	9,469	$695,072,560	$21,071,565	5.01%
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	3,796	$193,870,049	$5,969,685	1.42%
AUTOMOTIVE PARTS	4,861	$242,496,666	$7,421,659	1.76%
GAS STATIONS	12,947	$332,244,263	$10,168,548	2.42%
RECREATIONAL VEHICLES	2,516	$52,983,744	$1,631,060	.39%
* GROUP TOTALS *	24,120	$821,594,722	$25,190,952	5.99%
APPAREL GROUP				
MEN'S AND BOY'S APPAREL STORES	1,037	$73,991,670	$2,257,272	.54%
WOMEN'S APPAREL STORES	3,410	$163,599,083	$4,980,261	1.18%
FAMILY AND CHILDREN'S APPAREL STORES	1,792	$83,807,798	$2,556,980	.61%

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1983

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	2,072	$108,770,645	$3,308,745	.79%
OTHER APPAREL STORES	1,448	$34,416,444	$1,053,858	.25%
* GROUP TOTALS *	9,759	$464,585,640	$14,157,116	3.36%
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	3,083	$190,635,380	$5,853,811	1.39%
HOME FURNISHING STORES	2,534	$60,051,283	$1,847,423	.44%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	6,412	$213,735,028	$6,538,089	1.55%
* GROUP TOTALS *	12,029	$464,421,691	$14,239,323	3.38%
EATING AND DRINKING PLACES GROUP				
EATING PLACES	17,705	$959,959,155	$29,438,668	7.00%
DRINKING PLACES	9,766	$222,169,078	$6,864,897	1.63%
* GROUP TOTALS *	27,471	$1,182,128,233	$36,303,565	8.63%
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	2,908	$190,923,148	$5,788,396	1.38%
LIQUOR STORES	885	$91,000,459	$2,730,980	.65%
USED MERCHANDISE STORES	7,830	$41,801,170	$1,286,045	.31%
SPORTING GOODS STORES	6,409	$79,094,024	$2,431,417	.58%
BOOKS AND STATIONERY STORES	2,200	$57,298,860	$1,753,502	.42%
JEWELRY STORES	2,645	$110,774,560	$3,362,513	.80%

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1983

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	7,560	$26,756,754	$823,445	.20%
GIFT AND NOVELTY SHOPS	3,303	$54,813,552	$1,672,925	.40%
MAIL ORDER STORES	1,079	$35,008,496	$1,052,443	.25%
VENDING MACHINES	1,183	$47,308,783	$1,450,005	.34%
DIRECT SELLING	7,557	$47,808,511	$1,464,772	.35%
FUEL AND ICE DEALERS	1,670	$78,467,977	$2,398,075	.57%
FLORISTS	2,703	$46,428,552	$1,424,279	.34%
OTHER SPECIALTY SHOPS	14,821	$200,550,601	$6,135,597	1.46%
* GROUP TOTALS *	62,753	$1,108,035,447	$33,774,394	8.03%

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FINANCE, INSURANCE AND REAL ESTATE	3,567	$51,008,875	$1,576,173	.37%
HOTELS AND OTHER LODGING PLACES	3,202	$183,696,612	$5,652,663	1.34%
LAUNDRY AND CLEANING	4,247	$72,291,566	$2,209,951	.53%
PHOTOGRAPHIC STUDIOS	2,833	$26,857,530	$820,385	.19%
BEAUTY SHOPS	18,181	$89,660,931	$2,767,491	.66%
BARBER SHOPS	4,611	$20,226,371	$624,664	.15%
SHOE REPAIR SHOPS	722	$4,319,887	$132,700	.03%
FUNERAL HOMES	1,824	$40,951,148	$1,263,028	.30%
OTHER PERSONAL SERVICES	2,030	$12,198,318	$375,479	.09%
BUILDING MAINTENANCE	635	$6,995,749	$214,226	.05%
EMPLOYMENT AGENCIES	294	$4,369,893	$133,768	.03%

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1983

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	5,882	$159,415,416	$4,882,236	1.16%
AUTOMOBILE RENTAL AND STORAGE	486	$16,242,478	$501,512	.12%
AUTOMOBILE REPAIR AND SERVICES	17,170	$235,815,224	$7,249,074	1.72%
ELECTRICAL REPAIR	4,338	$56,925,691	$1,747,700	.42%
WATCH, JEWELRY REPAIR	254	$1,042,735	$31,780	.01%
FURNITURE REPAIR	3,645	$9,806,017	$302,107	.07%
MISCELLANEOUS REPAIR	13,129	$157,108,911	$4,818,455	1.15%
MOTION PICTURE THEATRES	929	$35,095,857	$1,066,358	.25%
AMUSEMENT PARKS AND SERVICES	8,122	$171,722,966	$5,295,996	1.26%
EDUCATION INSTITUTIONS	1,260	$21,135,279	$648,783	.15%
OTHER SERVICES	4,082	$111,870,675	$3,475,629	.83%
* GROUP TOTALS *	101,443	$1,488,758,059	$45,790,158	10.88%

WHOLESALE GOODS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MOTOR VEHICLE	1,494	$57,692,027	$1,769,434	.42%
FURNITURE AND HOME FURNISHINGS	142	$5,249,912	$161,241	.04%
CONSTRUCTION MATERIALS	7,290	$396,981,495	$12,070,505	2.87%
FARM AND CONSTRUCTION MACHINERY	12,159	$1,091,632,993	$33,350,504	7.93%
MISCELLANEOUS DURABLE GOODS	1,439	$48,852,132	$1,503,636	.36%
APPAREL, PIECE GOODS	171	$8,115,039	$248,745	.06%

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1983

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	1,084	$46,487,749	$1,420,206	.34%
MISCELLANEOUS NONDURABLE GOODS	11,751	$384,249,202	$11,727,327	2.79%
* GROUP TOTALS *	35,440	$2,039,260,549	$62,251,598	14.79%
MISCELLANEOUS GROUP				
AGRICULTURE PRODUCTION AND SERVICES	2,434	$27,004,817	$822,222	.20%
MINING	413	$25,707,860	$782,651	.19%
GENERAL CONTRACTORS	4,948	$74,644,675	$2,265,544	.54%
PLUMBING AND HEATING CONTRACTORS	6,308	$115,531,959	$3,538,082	.84%
PAINTING CONTRACTORS	2,892	$16,169,864	$491,338	.12%
ELECTRICAL CONTRACTORS	4,792	$86,824,950	$2,661,958	.63%
CARPENTRY CONTRACTORS	3,441	$22,640,297	$690,066	.16%
OTHER SPECIAL TRADE CONTRACTORS	4,295	$74,913,569	$2,287,109	.54%
FOOD MANUFACTURERS	556	$10,941,801	$334,803	.08%
APPAREL AND TEXTILE MANUFACTURERS	165	$5,683,480	$174,493	.04%
FURNITURE, WOOD AND PAPER MANUFACTURERS	788	$21,810,327	$672,222	.16%
PUBLISHERS OF BOOKS AND NEWSPAPERS	930	$11,354,473	$349,125	.08%
COMMERCIAL PRINTERS	2,424	$83,848,768	$2,590,667	.62%
NONMETALLIC PRODUCT MANUFACTURERS	967	$43,197,382	$1,309,502	.31%

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1983

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	2,548	$146,468,605	$4,484,169	1.07%
MISCELLANEOUS MANUFACTURERS	657	$13,177,170	$403,149	.10%
TEMPORARY RETAILERS	2,713	$22,167,505	$667,569	.16%
* GROUP TOTALS *	41,271	$802,087,502	$24,524,669	5.83%
* LATE FILERS *	28,933	$220,535,844	$6,613,897	1.57%
** GRAND TOTAL **	378,855	$13,812,084,828	$420,812,666	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

USE TAX

USE TAX ON MOTOR VEHICLES AND TRAILERS
BY COUNTIES
YEAR ENDING MARCH 31, 1983

Counties	No. of Units	Computed Tax Due	Counties	No. of Units	Computed Tax Due
Adair	1,800	$ 182,650.75	Johnson	13,933	$ 1,597,464.42
Adams	1,096	101,323.92	Jones	3,686	348,807.69
Allamakee	2,668	267,935.80	Keokuk	2,573	252,801.21
Appanoose	3,058	209,974.96	Kossuth	3,954	427,415.98
Audubon	1,635	174,532.88	Lee	8,654	727,964.42
Benton	4,322	403,310.83	Linn	32,773	3,018,777.23
Black Hawk	27,264	2,355,516.29	Louisa	2,779	248,392.91
Boone	5,058	449,832.46	Lucas	2,104	183,917.09
Bremer	4,385	407,079.42	Lyon	2,142	220,758.58
Buchanan	4,247	373,429.18	Madison	2,584	230,469.05
Buena Vista	3,945	407,276.58	Mahaska	4,545	446,840.61
Butler	3,304	303,770.41	Marion	5,933	546,503.31
Calhoun	2,508	261,989.04	Marshall	8,607	787,359.87
Carroll	4,358	501,063.01	Mills	2,454	253,368.99
Cass	3,472	352,143.24	Mitchell	2,225	205,901.17
Cedar	3,726	401,430.13	Monona	2,208	205,243.89
Cerro Gordo	9,882	954,019.96	Monroe	1,808	139,751.10
Cherokee	3,424	346,411.26	Montgomery	2,549	248,930.98
Chickasaw	2,946	245,641.14	Muscatine	9,884	878,133.04
Clarke	1,724	146,159.26	O'Brien	3,299	335,890.41
Clay	3,779	385,847.41	Osceola	1,512	157,138.95
Clayton	3,681	350,187.97	Page	3,373	304,468.01
Clinton	10,745	999,247.78	Palo Alto	2,284	246,035.29
Crawford	3,736	348,496.09	Plymouth	4,577	518,379.38
Dallas	6,365	583,592.28	Pocahontas	1,923	210,361.09
Davis	1,813	143,161.09	Polk	68,548	7,096,322.99
Decatur	1,758	144,287.06	Pottawattamie	16,419	1,532,620.94
Delaware	3,708	378,453.58	Poweshiek	3,782	374,928.08
Des Moines	9,721	805,263.52	Ringgold	1,181	106,832.94
Dickinson	3,171	346,338.29	Sac	2,447	244,984.10
Dubuque	15,355	1,471,668.84	Scott	30,795	3,321,255.71
Emmet	2,282	213,332.34	Shelby	2,591	287,993.50
Fayette	4,479	456,271.91	Sioux	5,449	589,215.85
Floyd	3,617	302,853.98	Story	11,341	1,182,410.91
Franklin	2,497	284,453.93	Tama	3,672	367,216.12
Fremont	1,774	186,833.54	Taylor	1,495	135,989.82
Greene	2,546	233,250.50	Union	2,919	249,879.25
Grundy	2,784	286,693.53	Van Buren	1,585	118,225.82
Guthrie	2,225	205,754.49	Wapello	9,213	688,074.92
Hamilton	3,557	353,650.31	Warren	7,708	687,365.71
Hancock	2,393	248,296.63	Washington	4,229	418,063.81
Hardin	4,379	428,159.42	Wayne	1,579	136,763.25
Harrison	3,068	285,900.52	Webster	8,545	788,132.83
Henry	3,752	314,889.37	Winnebago	2,438	254,318.42
Howard	1,835	161,553.48	Winneshiek	3,757	350,330.68
Humboldt	2,646	250,374.76	Woodbury	18,657	1,874,090.30
Ida	1,713	187,625.45	Worth	1,556	150,153.71
Iowa	2,986	319,341.84	Wright	2,961	316,695.60
Jackson	4,388	353,153.42	Motor Vehicle	35	14,776.32
Jasper	7,892	690,410.66			
Jefferson	3,145	264,556.84	GRAND TOTAL	567,877	$54,857,107.60

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1983

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	104	$6,256,563	$188,860	.43%
ELECTRIC AND GAS UTILITIES	90	$61,149,185	$1,876,617	4.26%
WATER AND SANITATION UTILITIES	12	$452,224	$13,566	.03%
TRANSPORTATION COMPANIES	207	$41,672,513	$1,266,137	2.87%
* GROUP TOTALS *	413	$109,530,485	$3,345,180	7.60%
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	494	$19,315,322	$586,166	1.33%
PAINT AND GLASS STORES	48	$435,424	$13,433	.03%
HARDWARE STORES	97	$2,458,948	$74,261	.17%
GARDEN SUPPLY STORES	50	$486,666	$14,766	.03%
MOBILE HOME DEALERS	9	$0	$0	.00%
* GROUP TOTALS *	698	$22,696,360	$688,626	1.56%
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	24	$41,121,672	$1,262,330	2.87%
VARIETY STORES	20	$2,179,076	$66,235	.15%
MISCELLANEOUS GENERAL MERCHANDISE STORES	27	$399,898	$12,317	.03%
* GROUP TOTALS *	71	$43,700,646	$1,340,882	3.04%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1983

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
		FOOD DEALERS GROUP		
GROCERY STORES	34	$413,208	$12,725	.03%
MEAT AND FISH MARKETS	13	$311	$10	.00%
FRUIT AND VEGETABLE MARKETS	0	$0	$0	.00%
CONFECTIONERY STORES	6	$6,220	$187	.00%
DAIRY PRODUCT STORES	4	$87,020	$2,611	.01%
BAKERIES	3	$603	$18	.00%
MISCELLANEOUS FOOD STORES	29	$38,610	$1,212	.00%
* GROUP TOTALS *	89	$545,972	$16,763	.04%
		MOTOR VEHICLE GROUP		
AUTOMOBILE DEALERS	49	$925,436	$28,613	.06%
AUTOMOTIVE PARTS	244	$5,177,594	$158,588	.36%
GAS STATIONS	147	$6,225,536	$192,169	.44%
RECREATIONAL VEHICLES	55	$806,260	$24,527	.06%
* GROUP TOTALS *	495	$13,134,826	$403,897	.92%
		APPAREL GROUP		
MEN'S AND BOY'S APPAREL STORES	17	$58,864	$1,839	.00%
WOMEN'S APPAREL STORES	61	$475,749	$14,644	.03%
FAMILY AND CHILDREN'S APPAREL STORES	21	$965,795	$29,858	.07%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1983

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	64	$2,697,241	$84,008	.19%
OTHER APPAREL STORES	53	$157,758	$4,856	.01%
* GROUP TOTALS *	216	$4,355,407	$135,205	.31%
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	290	$3,346,313	$102,884	.23%
HOME FURNISHING STORES	199	$19,494,519	$597,498	1.36%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	403	$9,482,667	$293,044	.67%
* GROUP TOTALS *	892	$32,323,499	$993,426	2.26%
EATING AND DRINKING PLACES GROUP				
EATING PLACES	77	$1,021,054	$31,005	.07%
DRINKING PLACES	0	$0	$0	.00%
* GROUP TOTALS *	77	$1,021,054	$31,005	.07%
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	21	$351,700	$10,855	.02%
LIQUOR STORES	0	$0	$0	.00%
USED MERCHANDISE STORES	65	$2,846,166	$86,101	.20%
SPORTING GOODS STORES	31	$173,822	$5,246	.01%
BOOKS AND STATIONERY STORES	116	$2,099,689	$65,172	.15%
JEWELRY STORES	63	$1,229,225	$37,611	.09%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1983

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	67	$973,519	$30,237	.07%
GIFT AND NOVELTY SHOPS	53	$3,964,175	$121,959	.28%
MAIL ORDER STORES	102	$20,159,923	$620,162	1.41%
VENDING MACHINES	116	$4,129,475	$126,751	.29%
DIRECT SELLING	522	$27,381,222	$838,582	1.90%
FUEL AND ICE DEALERS	137	$2,119,998	$55,767	.13%
FLORISTS	10	$5,922	$178	.00%
OTHER SPECIALTY SHOPS	691	$51,359,624	$1,586,993	3.60%
* GROUP TOTALS *	1,994	$116,794,460	$3,585,614	8.14%
		SERVICES GROUP		
FINANCE, INSURANCE AND REAL ESTATE	280	$5,260,590	$161,011	.37%
HOTELS AND OTHER LODGING PLACES	20	$241,295	$7,578	.02%
LAUNDRY AND CLEANING	153	$3,539,058	$112,120	.25%
PHOTOGRAPHIC STUDIOS	92	$1,615,568	$51,521	.12%
BEAUTY SHOPS	9	$56,319	$1,727	.00%
BARBER SHOPS	0	$0	$0	.00%
SHOE REPAIR SHOPS	0	$0	$0	.00%
FUNERAL HOMES	2	$7,901	$237	.00%
OTHER PERSONAL SERVICES	66	$1,855,010	$57,086	.13%
BUILDING MAINTENANCE	85	$4,360,209	$134,332	.31%
EMPLOYMENT AGENCIES	10	$6,381	$193	.00%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1983

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	2,403	$105,939,954	$3,176,650	7.21%
AUTOMOBILE RENTAL AND STORAGE	92	$442,743	$13,682	.03%
AUTOMOBILE REPAIR AND SERVICES	84	$9,797,032	$300,630	.68%
ELECTRICAL REPAIR	146	$2,450,808	$75,610	.17%
WATCH, JEWELRY REPAIR	4	$276	$8	.00%
FURNITURE REPAIR	3	$11,459	$344	.00%
MISCELLANEOUS REPAIR	335	$6,039,243	$185,816	.42%
MOTION PICTURE THEATRES	43	$938,444	$28,939	.07%
AMUSEMENT PARKS AND SERVICES	92	$796,321	$24,343	.06%
EDUCATION INSTITUTIONS	16	$203,057	$6,287	.01%
OTHER SERVICES	148	$3,670,024	$112,380	.26%
* GROUP TOTALS *	4,083	$147,231,692	$4,450,494	10.10%

WHOLESALE GOODS GROUP

MOTOR VEHICLE	222	$4,409,889	$136,251	.31%
FURNITURE AND HOME FURNISHINGS	122	$1,442,633	$44,387	.10%
CONSTRUCTION MATERIALS	1,938	$67,353,095	$2,060,027	4.68%
FARM AND CONSTRUCTION MACHINERY	4,751	$224,397,118	$6,852,470	15.56%
MISCELLANEOUS DURABLE GOODS	391	$11,339,251	$330,083	.75%
APPAREL, PIECE GOODS	75	$2,561,470	$78,085	.18%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1983

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	240	$5,496,864	$169,269	.38%
MISCELLANEOUS NONDURABLE GOODS	1,436	$70,281,401	$2,139,607	4.86%
* GROUP TOTALS *	9,175	$387,281,721	$11,810,179	26.82%
MISCELLANEOUS GROUP				
AGRICULTURE PRODUCTION AND SERVICES	120	$1,231,851	$38,306	.09%
MINING	40	$2,626,405	$80,924	.18%
GENERAL CONTRACTORS	969	$26,427,232	$798,102	1.81%
PLUMBING AND HEATING CONTRACTORS	282	$7,516,359	$230,519	.52%
PAINTING CONTRACTORS	59	$505,806	$15,605	.04%
ELECTRICAL CONTRACTORS	224	$6,531,033	$201,173	.46%
CARPENTRY CONTRACTORS	97	$753,819	$23,151	.05%
OTHER SPECIAL TRADE CONTRACTORS	924	$17,332,376	$529,246	1.20%
FOOD MANUFACTURERS	276	$15,228,206	$459,501	1.04%
APPAREL AND TEXTILE MANUFACTURERS	173	$4,240,263	$130,241	.30%
FURNITURE, WOOD AND PAPER MANUFACTURERS	670	$21,749,330	$668,846	1.52%
PUBLISHERS OF BOOKS AND NEWSPAPERS	120	$7,736,724	$237,844	.54%
COMMERCIAL PRINTERS	263	$26,172,005	$806,332	1.83%
NONMETALLIC PRODUCT MANUFACTURERS	1,288	$63,241,782	$1,883,900	4.28%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1983

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	3,890	$286,218,749	$8,741,855	19.85%
MISCELLANEOUS MANUFACTURERS	759	$56,081,960	$1,720,157	3.91%
TEMPORARY RETAILERS	227	$7,432,190	$233,223	.53%
* GROUP TOTALS *	10,381	$551,026,090	$16,798,925	38.14%
* LATE FILERS *	1,092	$14,766,777	$442,971	1.01%
** GRAND TOTAL **	29,676	$1,444,408,989	$44,043,167	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1983

MAJOR BUSINESS GROUP	NO. OF RETURNS	COMPUTED TAX
CONTRACTORS	2,686	$1,101,925
INDUSTRIAL (MANUFACTURERS, FABRICATORS, PROCESSORS, AND MINING)	3,992	$7,659,003
UTILITIES, COMMUNICATION, AND TRANSPORTATION	2,066	$1,887,936
VENDORS (WHOLESALE AND RETAIL)	3,653	$1,444,518
PROFESSIONAL SERVICES (HEALTH, LEGAL, FINANCIAL, INSURANCE, AND REAL ESTATE)	4,000	$997,878
SERVICES (OTHER THAN PROFESSIONAL)	2,114	$779,964
MISCELLANEOUS	510	$252,806
** GRAND TOTAL **	19,021	$14,124,030

CONSUMER USE TAX
BY COUNTY
FISCAL YEAR 1983

COUNTY	NO. OF RETURNS	COMPUTED TAX	COUNTY	NO. OF RETURNS	COMPUTED TAX
ADAIR	76	$9,058	JONES	113	$33,517
ADAMS	32	$9,661	KEOKUK	51	$687
ALLAMAKEE	133	$13,346	KOSSUTH	130	$17,861
APPANOOSE	63	$164,779	LEE	324	$412,246
AUDUBON	38	$6,817	LINN	1,174	$1,291,055
BENTON	108	$15,842	LOUISA	67	$85,297
BLACK HAWK	885	$1,624,072	LUCAS	45	$27,548
BOONE	135	$45,339	LYON	112	$6,303
BREMER	144	$29,978	MADISON	39	$4,030
BUCHANAN	94	$20,591	MAHASKA	144	$67,624
BUENA VISTA	143	$36,085	MARION	132	$113,608
BUTLER	107	$5,066	MARSHALL	306	$222,003
CALHOUN	58	$17,869	MILLS	40	$12,736
CARROLL	193	$78,115	MITCHELL	107	$14,609
CASS	144	$28,061	MONONA	91	$12,065
CEDAR	103	$8,676	MONROE	70	$11,951
CERRO GORDO	444	$189,464	MONTGOMERY	113	$56,811
CHEROKEE	70	$7,165	MUSCATINE	248	$502,798
CHICKASAW	98	$72,388	OBRIEN	161	$16,183
CLARKE	27	$3,041	OSCEOLA	71	$14,524
CLAY	175	$50,234	PAGE	176	$16,702
CLAYTON	121	$32,533	PALO ALTO	82	$22,880
CLINTON	325	$480,302	PLYMOUTH	113	$46,468
CRAWFORD	129	$67,486	POCAHONTAS	96	$26,274
DALLAS	137	$50,109	POLK	2,347	$2,948,135
DAVIS	76	$10,332	POTTAWATTAMIE	480	$120,449
DECATUR	21	$3,102	POWESHIEK	144	$100,174
DELAWARE	93	$24,598	RINGGOLD	29	$431
DES MOINES	342	$203,743	SAC	142	$26,915
DICKINSON	101	$9,342	SCOTT	928	$1,054,925
DUBUQUE	705	$825,611	SHELBY	147	$19,846
EMMET	107	$29,508	SIOUX	238	$72,301
FAYETTE	132	$23,529	STORY	373	$194,601
FLOYD	161	$107,969	TAMA	93	$24,344
FRANKLIN	99	$20,197	TAYLOR	39	$470
FREMONT	67	$6,335	UNION	64	$33,810
GREENE	81	$14,227	VAN BUREN	34	$2,787
GRUNDY	115	$13,108	WAPELLO	254	$171,079
GUTHRIE	70	$5,075	WARREN	106	$25,692
HAMILTON	163	$105,614	WASHINGTON	144	$9,303
HANCOCK	82	$16,696	WAYNE	62	$10,597
HARDIN	263	$58,615	WEBSTER	301	$107,187
HARRISON	78	$25,578	WINNEBAGO	124	$177,281
HENRY	130	$17,009	WINNESHIEK	125	$40,479
HOWARD	94	$5,470	WOODBURY	643	$441,409
HUMBOLDT	89	$36,372	WORTH	49	$2,237
IDA	66	$23,292	WRIGHT	133	$47,537
IOWA	80	$107,239			
JACKSON	122	$15,655	OUT OF STATE	4	$7,454
JASPER	184	$191,229			
JEFFERSON	93	$25,333			
JOHNSON	417	$457,952	GRAND TOTAL	19,021	$14,124,030

10/11/84 S2860-1 A

IOWA

Retail Sales and Use Tax Report

Sales of Quarter Ending June 30, 1983

Compiled by
STATE OF IOWA
DEPARTMENT OF REVENUE
Research & Management Services Division
HOOVER STATE OFFICE BUILDING
DES MOINES
50319
Phone (515) 281-5777

sales of tangible personal property, consisting of
goods, wares, or merchandise, except as otherwise
provided in this division, sold at retail in the state to
consumers or users; a like rate of tax upon the gross
recei f gas,
electr rvice,
incluc any
munic , wa-
ter, h lic in
its pr vided
in this con-
sumer gross
receipts from all sales of tickets or admissions to
places of amusement, fairs, and athletic events ex-
cept those of elementary and secondary educational
institutions; and a like rate of tax upon that part of
private club membership fees or charges paid for the
privilege of c sports pro-
vided club m

There is h percent
upon the gross receipts derived from the operation of
all forms of amusement devices and games of skill,
games of chance, raffles and bingo games as defined
in chapter 99B, musement enter-
prises operated or the state of Iowa,
such tax to be coll rator in the same
manner as is prov ion of taxes upon
the gross receipts of tickets or admission as provided
in this section.

CPE-25929

--- NOTICE ---

1. Tax Rate Change -

The following report reflects Iowa Retail Sales Tax activity for the quarter ending June 30, 1983. On March 1, 1983, the sales and use tax rate was increased from 3 percent to 4 percent. As a result, the data for the June 1983 quarter is not directly comparable to June 1982 data which was computed at 3 percent.

For individuals wishing to make comparisons to previous periods, it is suggested that taxable sales be used.

2. Adoption of 1980 Census -

The sales tax statistical system has been updated to reflect 1980 census. As a result, eleven additional cities are now included in the section "RETAIL SALES TAX BY COUNTY AND SELECTED CITIES BY BUSINESS CLASS" beginning on page 40. In order to be included in this section, a city must have over 2,500 population and 40 or more sales tax returns for quarter (160-annual). This revision also has resulted in shifting between brackets on the table headed "COMPUTED TAX BY POPULATION GROUP" found on page VII.

475 copies of this report were produced at a total
printing cost of $1,387.00. Unit cost $2.92

TABLE OF CONTENTS

Page

I. INTRODUCTION AND SUMMARY OF DATA I - XIII

- A. Introduction I - II
  - 1. Foreword I
  - 2. Glossary II
- B. Retail Sales Tax Summary III - IX
  - 1. Development of Retail Sales Tax III
  - 2. The Quarter in Review
    - a. The Quarter in Review Analysis 1982-1983 IV
    - b. Taxable Sales, Returns and Tax by County V - VI
    - c. Computed Tax by Population Group VII
    - d. Retail Sales Tax Collection by Computed Tax Due VIII
    - e. Gross Sales and Computed Tax by Size of Gross Sales IX
- C. Use Tax Summary X - XII
  - 1. Development of Use Taxes X
  - 2. The Quarter in Review
    - a. Retailers Use Tax by Business Group XI
    - b. Comparison of Use Taxes, 1982-1983 XI
    - c. Retailers Use Tax Collection Report XII
- D. Local Option Hotel/Motel Tax XIII

II. RETAIL SALES TAX STATISTICS 1 - 108

- A. Retail Sales Tax by County and Town 3 - 39
- B. Retail Sales Tax by County and Selected Cities by Business Class 40 - 101
- C. Retail Sales by Business Classification 102 - 108

III. USE TAX STATISTICS 109 - 120

- A. Motor Vehicle Use Tax by County 111
- B. Retailers Use Tax by Business Classification 112 - 118
- C. Consumers Use Tax by Business Classification 119
- D. Consumers Use Tax by County 120

FOREWORD

A Retail Sales and Use Tax Report is published for each of the four quarters ending March 31, June 30, September 30, and December 31, and one for the annual period covering sales made between April 1 of one year and March 31 of the following year.

The report utilizes the 1972 Standard Industrial Classification (S.I.C.) codes which classifies businesses according to their major business activity and is used for two presentations of sales tax data and for presentations of retailers use and consumers use tax data. Data in these presentations may be compared to other reports published since June, 1975; however, for prior periods, comparability of the data is limited.

The sales tax section of the report now consists of three presentations. The first subsection, the County and Town presentation, provides data for all towns in Iowa regardless of size for which the minimum number of returns were filed during the reported period. The Non-Permit category presents data for retailers not regularly engaged in selling at retail. The "other" category includes all rural filers and information for towns which did not satisfy the minimum requirement of 10 returns for a quarter or 40 returns for a year.

The second major sales tax presentation provides the number of businesses and computed tax by business group for each county and for selected cities. Breakdowns are provided for all cities over 2,500 population according to the 1980 federal census, for which 40 or more sales tax returns for a quarter or 160 or more returns for a year were received. In order to protect the confidentiality of the data, information for any business group with less than 5 returns for a quarter (20 returns for the annual report) is consolidated in the Miscellaneous group. Data for rural areas and towns not presented separately is provided in the Other column. The third presentation of sales tax data provides a breakdown of state sales tax according to the twelve business groups and over 90 business classes.

The use tax section, presents data for the three use taxes: Motor Vehicle Use, Retailers Use and Consumers Use. Motor Vehicle Use tax data is presented according to the county in which the vehicle is registered. Retailers Use tax data is presented by business group and class. Presentations are made of Consumer Use tax data by both county and business group.

The introductory section of this report continues with a list of relevant terms and their definitions. An account of the development of both the sales and use tax laws and a summary of the data for the period according to tax follows the Glossary. Included in this summary is a comparison of the current period to the same period last year and breakdowns by business group, population group, size of gross receipts and size of computed tax. The introductory section concludes with a section on the local option Hotel/Motel Tax in which a summary of the law and the tax collected is given.

GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	A. County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). B. County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group may be found in Section II-C, "Sales Tax by Business Classification".
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

DEVELOPMENT OF RETAIL SALES TAX

Effective March 1, 1983, a four percent tax is imposed on the gross receipts received from the retail sales of tangible personal property in Iowa and from receipts received for the performance of certain taxable services in this state. The amount of gross receipts is adjusted by the inclusion of the value of goods consumed which were purchased tax exempt less the deduction of any exempt sales.

The sales tax was first imposed in 1934 in Iowa for a three year period at the rate of two percent. As adopted, the tax was imposed only on the gross receipts received from: the sale of tangible personal property; the sale of gas, electricity, water, and communication services; and, the sales of admissions to places of amusement or athletic events.

Since 1934, the tax base has been revised to include gross receipts from: the sales of all forms of amusement devices and commercial amusement enterprises effective April 24, 1947; the renting of rooms by the same person, unless rented for a period of thirty-one or more consecutive days effective as of July 1, 1965; the performance of certain enumerated services as of October 1, 1967; the sale of newsprint and ink used in the printing of any newspapers as of January 1, 1970; and, the sales resulting from gambling, games of skill and raffles as of June 2, 1973. As of July 1, 1981, the sales tax was applied to total purchase price of optional service or warranty contracts which provide for repair parts or labor.

Included in the exemptions which have been provided are: the sale of tangible personal property to be used as railroad rolling stock effective in 1971; the exemption in 1971 of the sale of used motor vehicles subject to registration; and the exemption of food, prescription drugs, and medical devices effective July 1, 1974. The First Session of the 66th General Assembly in 1975 extended the food and drug exemption to apply to sales of medically prescribed oxygen. In 1979 sales by cities and counties, except utility service, were exempted. Further information on allowable deductions is provided in the glossary on page II.

Sales tax rates have been adjusted several times since the enactment of the tax. The original rate of two percent was in effect from the date of enactment until June 30, 1955. Between July 1, 1955, and June 30, 1957, the tax rate was increased to two and one-half percent. The tax rate was again set at two percent effective July 1, 1957, and remained in effect until the enactment of the three percent effective October 1, 1967. The three percent rate remained in effect until March 1, 1983, when the rate became four percent.

The Retail Sales Tax section continues on pages IV - IX with a review of data for the period including breakdowns of data by county, population group, business group, amounts of computed tax and a comparison of the present period to the same period last year.

THE QUARTER IN REVIEW

TAXABLE SALES TAX BY BUSINESS GROUP
QUARTER ENDING JUNE 30, 1983

Taxable Sales during the second quarter of 1983 amounted to $3,376,128,227, an increase of 3.38 percent from the same quarter in 1982. The number of businesses filing returns increased from 92,661 to 92,973 or 0.34 percent during the same period. This data indicates a small increase in the average amount of taxable receipts reported per return.

Because of the enactment of the four percent sales tax on March 1, 1983, computed tax figures for the June 1982 quarter and the June 1983 quarter are not comparable. For this reason, "taxable sales" are presented so that a more accurate comparison can be made.

Taxable Sales Tax by Business Group

During the second quarter of 1983, the Utilities Group showed the largest increase in taxable sales with a 12.64 percent increase. The Apparel Group followed with an increase of 7.30 percent. Growth in the number of businesses showed an increase of 0.34 percent as compared with an increase of 0.44 percent during the same period in 1982. Seven business groups reported an increase in the number of filers. The Speciality Retail and Service Groups showed the largest increase with 3.78 percent and 3.40 percent respectively, while Building Materials (-4.05 percent) and Home Furnishing (-3.76 percent) Groups showed the largest decrease.

Business Group	# Bus. June 82	# Bus. June 83	% Change # Bus.	Taxable Sales June 82	Taxable Sales June 83	% Change Tax
Nonresidents	45	48	6.67%	$ 2,801,565	$ 1,329,713	-52.54%
Utilities	2,209	2,264	2.49	460,328,303	518,492,191	12.64
Building Materials	2,939	2,820	-4.05	211,957,994	219,112,782	3.38
General Merchandise	1,392	1,413	1.51	357,234,413	372,293,179	4.22
Food Dealers	2,345	2,391	1.96	168,875,212	173,409,876	2.69
Motor Vehicle	6,103	5,880	-3.65	209,969,826	212,086,942	1.01
Apparel	2,454	2,444	-0.41	104,320,816	111,934,134	7.30
Home Furnishings	3,030	2,916	-3.76	108,389,019	115,331,588	6.41
Eating and Drinking	6,854	7,021	2.44	299,344,834	316,452,270	5.71
Specialty Retail	15,120	15,691	3.78	255,625,968	270,461,575	5.80
Services	24,854	25,698	3.40	372,931,092	387,491,805	3.90
Wholesale Goods	8,797	8,679	-1.34	482,018,705	450,165,518	- 6.61
Miscellaneous	10,215	10,317	1.00	189,440,057	188,712,318	- 0.38
Late Filers	6,304	5,391	-14.48	42,591,709	38,854,336	- 8.77
TOTALS	92,661	92,973	0.34%	$3,265,829,513	$3,376,128,227	3.38%

NUMBER OF RETURNS FILED, TAXABLE RETAIL SALES, AND COMPUTED TAX BY COUNTY
QUARTER ENDING JUNE 30, 1983

Counties	Returns	Taxable Sales	Computed Tax(1)
Adair	365	$ 9,254,045	$ 370,078
Adams	197	4,223,192	168,893
Allamakee	554	14,004,620	560,194
Appanoose	557	13,371,857	534,856
Audubon	334	7,235,595	289,325
Benton	785	17,706,642	708,102
Black Hawk	3,260	164,978,352	6,597,498
Boone	784	21,483,189	858,990
Bremer	783	21,737,794	869,191
Buchanan	709	16,819,686	672,536
Buena Vista	807	27,289,461	1,091,516
Butler	664	12,096,541	483,754
Calhoun	527	10,482,357	419,286
Carroll	842	29,425,834	1,176,817
Cass	728	20,233,679	809,163
Cedar	684	13,612,593	544,428
Cerro Gordo	1,563	67,943,659	2,717,567
Cherokee	619	16,710,541	668,405
Chickasaw	530	12,392,623	495,719
Clarke	313	8,334,895	333,405
Clay	763	27,364,392	1,094,232
Clayton	800	16,921,102	676,806
Clinton	1,545	57,923,898	2,316,795
Crawford	656	17,313,839	692,311
Dallas	959	24,807,761	992,242
Davis	325	6,317,041	252,606
Decatur	328	5,324,082	212,937
Delaware	561	15,305,164	612,126
Des Moines	1,210	54,234,495	2,169,025
Dickinson	726	21,154,722	845,832
Dubuque	2,269	106,431,918	4,256,613
Emmet	472	14,039,345	561,201
Fayette	840	24,313,804	972,179
Floyd	687	17,673,811	709,162
Franklin	477	11,892,863	475,662
Fremont	330	6,792,179	271,631
Greene	450	11,248,966	449,947
Grundy	477	10,700,574	427,957
Guthrie	451	9,137,930	365,387
Hamilton	659	17,019,058	680,536
Hancock	476	12,098,196	483,927
Hardin	875	25,817,968	1,032,501
Harrison	523	11,758,732	470,354
Henry	631	18,283,415	731,318
Howard	399	9,922,911	396,889
Humboldt	452	12,170,834	486,850
Ida	353	9,357,824	374,305
Iowa	587	17,968,722	719,048
Jackson	757	17,805,784	711,921
Jasper	1,097	36,168,276	1,446,501

(1) Not directly comparable to quarter ending June 30, 1983, due to one cent increase in sales tax on March 1, 1983.

Counties	Returns	Taxable Sales	Computed Tax
Jefferson	566	$ 15,582,128	$ 622,798
Johnson	1,853	102,124,212	4,084,200
Jones	716	18,296,452	731,773
Keokuk	558	8,844,373	353,652
Kossuth	822	25,319,303	1,012,202
Lee	1,238	46,337,797	1,852,901
Linn	4,476	250,879,768	10,033,834
Louisa	324	7,310,581	292,422
Lucas	362	8,508,795	340,349
Lyon	445	8,705,028	348,153
Madison	406	7,612,493	304,486
Mahaska	786	24,691,768	987,643
Marion	859	25,810,818	1,032,334
Marshall	1,141	45,985,514	1,839,053
Mills	352	8,166,190	326,627
Mitchell	433	10,179,610	407,168
Monona	459	10,513,821	420,872
Monroe	295	6,897,084	275,884
Montgomery	494	14,137,871	565,189
Muscatine	1,116	46,745,331	1,869,522
O'Brien	699	16,999,148	679,883
Osceola	311	6,369,251	254,738
Page	690	19,133,231	765,469
Palo Alto	419	9,917,156	396,648
Plymouth	779	20,868,382	834,483
Pocahontas	476	9,963,266	398,425
Polk	8,051	573,477,723	22,943,385
Pottawattamie	1,893	81,926,853	3,276,825
Poweshiek	654	22,585,531	903,387
Ringgold	226	4,261,782	170,425
Sac	567	11,648,871	465,819
Scott	3,749	214,716,984	8,586,374
Shelby	564	14,136,131	565,311
Sioux	1,124	28,589,435	1,143,505
Story	1,813	74,705,632	2,988,118
Tama	662	16,228,955	648,970
Taylor	333	4,528,246	181,184
Union	469	14,131,412	565,258
Van Buren	370	3,445,721	138,186
Wapello	1,145	40,197,589	1,607,070
Warren	840	17,556,740	702,190
Washington	812	21,440,895	857,562
Wayne	354	4,768,850	190,734
Webster	1,415	62,017,738	2,480,405
Winnebago	488	11,760,191	470,163
Winneshiek	680	19,098,983	763,718
Woodbury	2,578	139,224,235	5,568,235
Worth	308	5,180,813	207,279
Wright	624	17,808,736	712,284
Nonresidents	48	1,329,713	53,189
Late Filers	5,391	38,854,336	1,283,874
TOTAL	92,973	$ 3,376,128,227	$134,762,682

COMPUTED TAX
BY POPULATION GROUP
QUARTER ENDING JUNE, 1983

POPULATION GROUP (CITIES AND TOWNS)	COMPUTED TAX	% OF TAX
50,000 AND OVER	$53,678,200	39.83%
25,000 TO 50,000	$16,292,220	12.09%
10,000 TO 25,000	$10,369,004	7.69%
5,000 TO 10,000	$17,777,853	13.19%
2,500 TO 5,000	$11,238,608	8.34%
1,000 TO 2,500	$11,018,315	8.18%
500 TO 1,000	$4,805,118	3.57%
TOWNS UNDER 500	$2,866,173	2.13%
NON-PERMIT	$113,748	.08%
RURAL	$6,550,254	4.86%
OTHERS	$53,189	.04%
TOTALS	$134,762,682	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

RETAIL SALES TAX COLLECTION
BY COMPUTED TAX DUE
QUARTER ENDING JUNE, 1983

SIZE OF TAX DUE	NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $ 24.99	23,756	27.47%	$128,357	.10%
25.00 - 49.99	6,365	7.36%	$230,624	.17%
50.00 - 99.99	7,669	8.87%	$553,784	.41%
100.00 - 149.99	4,934	5.70%	$606,741	.45%
150.00 - 199.99	3,487	4.03%	$605,234	.45%
200.00 - 249.99	2,782	3.22%	$621,209	.46%
250.00 - 499.99	9,255	10.70%	$3,360,267	2.49%
500.00 - 999.99	9,784	11.31%	$7,005,885	5.20%
1,000.00 - 1,499.99	5,154	5.96%	$6,315,496	4.69%
1,500.00 - 1,999.99	3,064	3.54%	$5,301,904	3.93%
2,000.00 - 2,499.99	2,021	2.34%	$4,511,453	3.35%
2,500.00 - 2,999.99	1,386	1.60%	$3,792,037	2.81%
3,000.00 - 3,999.99	1,747	2.02%	$6,049,885	4.49%
4,000.00 - 4,999.99	1,148	1.33%	$5,110,262	3.79%
5,000.00 - 9,999.99	2,254	2.61%	$15,744,511	11.68%
10,000.00 - 24,999.99	1,261	1.46%	$18,864,178	14.00%
25,000.00 - 49,999.99	244	.28%	$8,134,106	6.04%
50,000.00 - 99,999.99	87	.10%	$5,847,367	4.34%
100,000.00 & OVER	89	.10%	$41,979,382	31.15%
TOTALS	86,487	100.00%*	$134,762,682	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

GROSS SALES AND COMPUTED TAX
BY SIZE OF GROSS SALES
QUARTER ENDING JUNE, 1983

SIZE OF GROSS SALES	NO. OF BUS.**	% OF BUS.	GROSS SALES	% OF SALES	COMPUTED TAX	% OF TAX
$ 0 - $ 499	19,725	22.81%	$1,967,393	.02%	$148,340	.11%
500 - 999	5,061	5.85%	$3,709,996	.05%	$140,853	.10%
1,000 - 1,999	6,534	7.55%	$9,537,297	.12%	$349,652	.26%
2,000 - 2,999	4,228	4.89%	$10,482,721	.13%	$377,576	.28%
3,000 - 3,999	3,143	3.63%	$10,904,211	.13%	$390,162	.29%
4,000 - 4,999	2,474	2.86%	$11,100,076	.14%	$384,651	.29%
5,000 - 9,999	8,052	9.31%	$58,691,215	.72%	$2,002,611	1.49%
10,000 - 24,999	11,935	13.80%	$195,643,240	2.40%	$6,422,891	4.77%
25,000 - 49,999	8,342	9.65%	$296,851,684	3.64%	$9,082,574	6.74%
50,000 - 99,999	6,443	7.45%	$455,609,894	5.59%	$12,226,762	9.07%
100,000 - 249,999	5,624	6.50%	$885,303,916	10.87%	$19,547,079	14.50%
250,000 - 499,999	2,327	2.69%	$817,967,180	10.04%	$15,085,773	11.19%
500,000 - 999,999	1,348	1.56%	$928,212,756	11.40%	$12,631,559	9.37%
1,000,000 & OVER	1,251	1.45%	$4,459,700,910	54.75%	$55,972,199	41.53%
TOTALS	86,487	100.00%*	$8,145,682,489	100.00%*	$134,762,682	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

DEVELOPMENT OF USE TAX

Effective March 1, 1983, Iowa imposes a use tax at the rate of four percent on the purchase price of tangible personal property which is purchased for use in Iowa. The tax is also imposed on individuals using those services subject to the sales tax when such services are used in Iowa.

A use tax was first imposed in Iowa in 1937 in conjunction with the permanent adoption of the sales tax. Since its adoption, the development of the use tax has generally paralleled that of the sales tax both in terms of tax base and rates. Credits are provided, however, against the amount of use tax due in Iowa for any sales, use or occupational taxes paid to another state.

As presented on page XI, the Iowa use tax is collected under three complimentary use taxes; Retailers Use, Consumers Use, and Motor Vehicle Use. The Retailers Use tax is collected by registered retailers from the purchaser on the sale of all tangible property and taxable services. Retailers located outside of the state who maintain a place of business in Iowa are required to register with the Department and collect the tax on all sales made into Iowa.

Use tax liability which is not paid through a retailer remains the responsibility of the consumer. Purchasers of property on which the tax has not been paid are required to file a quarterly Consumers Use tax return in conjunction with payment of the tax.

A four percent excise tax is also imposed on the sale of new and used motor vehicles which are subject to registration. The tax is imposed on the taxable price which is the delivered price less cash discounts and the value of any property traded. Payment of the tax is made to either the county treasurer where the vehicle is registered or the Motor Vehicle Division of the Iowa Department of Transportation. Credits are also provided for sales or use taxes paid on motor vehicles to other states.

Pages X - XII present a review of Retailers Use Tax data by business group and by size of computed tax and a comparison of use tax data for the current period compared to the same period last year.

USE TAX
THE QUARTER IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending June 30, 1983

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	112	1.48%	$ 835,163	6.08%
Building Materials	181	2.39	162,310	1.18
General Merchandise	15	0.20	429,734	3.13
Food Dealers	25	0.33	7,755	0.06
Motor Vehicle	121	1.60	155,030	1.13
Apparel	56	0.74	44,269	0.32
Home Furnishings	228	3.01	355,783	2.59
Eating and Drinking	18	0.24	9,136	0.07
Specialty Retail	535	7.07	1,096,527	7.98
Services	1,052	13.89	1,490,083	10.85
Wholesale Goods	2,327	30.73	3,795,795	27.64
Miscellaneous	2,647	34.96	5,297,521	38.56
Late Filers	255	3.36	55,945	0.41
TOTAL	7,572	100.00%	$13,735,051	100.00%

COMPARISON OF USE TAXES FOR THE QUARTER ENDING
June 30, 1982 and 1983

Use Tax	June 1982	June 1983	% Change
Retailers			
Number of Returns	7,336	7,572	3.22%
Computed Tax	$11,151,430	$13,735,051	23.17%
Motor Vehicle*			
Number of Returns	167,720	170,335	1.56%
Computed Tax	$14,813,837	$21,824,066	47.32%
Consumers			
Number of Returns	4,730	4,792	1.31%
Computed Tax	$ 3,679,252	$ 3,938,785	7.05%

RETAILERS USE TAX COLLECTION REPORT
BY COMPUTED TAX DUE
QUARTER ENDING JUNE, 1983

SIZE OF TAX DUE	NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $ 24.99	3,077	40.64%	$7,376	.05%
25.00 - 49.99	375	4.95%	$13,511	.10%
50.00 - 99.99	463	6.11%	$33,086	.24%
100.00 - 149.99	338	4.46%	$42,074	.31%
150.00 - 199.99	255	3.37%	$43,931	.32%
200.00 - 249.99	210	2.77%	$47,273	.34%
250.00 - 499.99	658	8.69%	$236,567	1.72%
500.00 - 999.99	622	8.21%	$447,401	3.26%
1,000.00 - 1,499.99	340	4.49%	$418,857	3.05%
1,500.00 - 1,999.99	224	2.96%	$390,343	2.84%
2,000.00 - 2,499.99	159	2.10%	$356,833	2.60%
2,500.00 - 2,999.99	119	1.57%	$326,879	2.38%
3,000.00 - 3,999.99	171	2.26%	$591,504	4.31%
4,000.00 - 4,999.99	105	1.39%	$469,986	3.42%
5,000.00 - 9,999.99	219	2.89%	$1,514,464	11.03%
10,000.00 - 24,999.99	154	2.03%	$2,361,862	17.20%
25,000.00 - 49,999.99	46	.61%	$1,709,591	12.45%
50,000.00 - 99,999.99	19	.25%	$1,336,105	9.73%
100,000.00 & OVER	18	.24%	$3,387,408	24.66%
TOTALS	7,572	100.00%*	$13,735,051	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

LOCAL OPTION HOTEL/MOTEL TAX

As of June 30, 1983, a local option hotel/motel tax is currently imposed in twenty cities and in one county in Iowa. The cities of Burlington and Ottumwa, Iowa, implemented a hotel/motel tax on April 1, 1983. The tax is instituted, by voter approval, by the local jurisdictions and is collected and processed by the Department of Revenue in conjunction with the retail sales tax. While the tax rate may not exceed a rate of 7 percent, eighteen of the jurisdictions have elected to impose a 5 percent rate, two jurisdictions have imposed a 3 percent rate, and one jurisdiction a 4 percent rate.

The tax is imposed upon the gross receipts from the renting of sleeping rooms, apartments, or sleeping quarters in any hotel, motel, inn, public lodging house, rooming house, tourist court, or in any place where sleeping accommodations are furnished to transient guests. The rooms must be rented for less than 31 consecutive days and be located in the city or county which has authorized the tax. When the tax is imposed by a city, it applies only within the corporate boundaries of that city. When the tax is imposed by a county, it applies only outside the incorporated areas within that county.

The tax collected is certified by the State Treasurer who remits the tax to the local governments imposing the tax. For the quarter ending June 30, 1983, a total of $1,073,996.83 was certified collected from the following jurisdictions.

Jurisdiction	Tax Rate	Tax Collected(1)	Percentage Change June 82 to June 83
Altoona	5%	$ 15,853.44	12.43%
Ankeny	5%	8,487.12	- 5.95
Burlington	5%	35,083.77	(2)
Cedar Rapids	5%	138,707.46	5.08
Clive	5%	16,821.81	1.57
Council Bluffs	5%	57,201.99	- 2.78
Davenport	5%(3)	94,375.27	(2)
Des Moines	5%	356,849.78	10.87
Dubuque	5%	61,716.49	11.34
Indianola	5%	1,100.10	- 1.96
Iowa City	5%	25,063.57	(2)
Johnston	5%	10,634.12	5.73
Muscatine	4%	21,848.36	- 0.10
Ottumwa	5%	21,029.04	(2)
Polk County	5%	39,422.18	-25.40
Sergeant Bluff	3%	1,387.25	10.35
Sioux City	3%	51,863.64	19.65
Urbandale	5%	47,112.33	-12.07
Waterloo	5%	41,194.48	55.14
West Des Moines	5%	25,799.14	8.88
Windsor Heights	5%	2,445.49	- 1.57
TOTAL		$1,073,996.83	(2)

(1) Tax collected represents tax (with adjustments), any tax collected from the previous quarters and any penalty and interest.

(2) Not comparable to the previous year's quarter.

(3) Effective April 1, 1983.

RETAIL
SALES TAX

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENT	48	$1,329,713	$53,189	.04%
ADAIR COUNTY				
GREENFIELD*	132	$4,865,991	$194,639	.14%
ADAIR	51	$2,247,561	$89,905	.07%
STUART	34	$653,627	$26,130	.02%
BRIDGEWATER	19	$275,650	$10,958	.01%
FONTANELLE	39	$386,186	$15,448	.01%
ORIENT	19	$161,197	$6,447	.00%
NON-PERMIT	2	$20,826	$833	.00%
OTHER	69	$643,007	$25,718	.02%
* TOTAL COUNTY *	365	$9,254,045	$370,078	.27%
ADAMS COUNTY				
CORNING*	116	$3,785,531	$151,384	.11%
PRESCOTT	15	$107,038	$4,281	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	66	$330,623	$13,228	.01%
* TOTAL COUNTY *	197	$4,223,192	$168,893	.13%
ALLAMAKEE COUNTY				
WAUKON*	192	$5,961,299	$238,449	.18%
LANSING	71	$1,560,005	$62,398	.05%
POSTVILLE	92	$3,770,260	$150,720	.11%
NEW ALBIN	32	$538,715	$21,543	.02%
HARPERS FERRY	28	$271,581	$10,866	.01%
NON-PERMIT	4	$106,042	$4,348	.00%
OTHER	135	$1,796,718	$71,870	.05%
* TOTAL COUNTY *	554	$14,004,620	$560,194	.42%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	303	$11,086,609	$443,411	.33%
CINCINNATI	14	$67,725	$2,789	.00%
MORAVIA	39	$472,817	$18,911	.01%
MOULTON	38	$426,458	$17,058	.01%
MYSTIC	20	$94,476	$3,780	.00%
NON-PERMIT	2	$28,243	$1,130	.00%
OTHER	141	$1,195,529	$47,777	.04%
* TOTAL COUNTY *	557	$13,371,857	$534,856	.40%
AUDUBON COUNTY				
AUDUBON*	160	$5,807,374	$232,243	.17%
EXIRA	53	$573,293	$22,908	.02%
KIMBALLTON	24	$300,765	$12,032	.01%
NON-PERMIT	7	$34,000	$1,359	.00%
OTHER	90	$520,163	$20,783	.02%
* TOTAL COUNTY *	334	$7,235,595	$289,325	.21%
BENTON COUNTY				
BELLE PLAINE	121	$3,474,370	$138,905	.10%
VINTON*	214	$8,476,768	$339,048	.25%
BLAIRSTOWN	43	$1,138,391	$45,535	.03%
SHELLSBURG	28	$400,950	$16,009	.01%
VAN HORNE	35	$415,610	$16,590	.01%
ATKINS	34	$318,441	$12,735	.01%
GARRISON	21	$155,653	$6,226	.00%
KEYSTONE	40	$1,256,775	$50,273	.04%
MT AUBURN	12	$134,028	$5,362	.00%
NEWHALL	28	$405,217	$16,209	.01%
NORWAY	25	$583,173	$23,327	.02%
URBANA	24	$145,761	$5,830	.00%
WALFORD	12	$134,317	$5,373	.00%
NON-PERMTT	1	$544	$22	.00%
OTHER	147	$666,644	$26,658	.02%
* TOTAL COUNTY *	785	$17,706,642	$708,102	.53%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BLACK HAWK COUNTY				
WATERLOO*	1,883	$119,225,240	$4,768,149	3.54%
CEDAR FALLS	854	$37,896,465	$1,515,059	1.12%
EVANSDALE	92	$1,648,649	$65,797	.05%
HUDSON	60	$1,276,299	$51,030	.04%
LA PORTE CITY	108	$1,660,314	$66,412	.05%
DUNKERTON	36	$383,079	$15,430	.01%
JANESVILLE	13	$122,272	$5,002	.00%
GILBERTVILLE	32	$364,548	$14,583	.01%
RAYMOND	16	$544,164	$21,742	.02%
NON-PERMIT	37	$203,081	$8,122	.01%
OTHER	129	$1,654,241	$66,172	.05%
* TOTAL COUNTY *	3,260	$164,978,352	$6,597,498	4.90%
BOONE COUNTY				
BOONE*	428	$16,500,058	$659,744	.49%
MADRID	83	$1,609,469	$64,308	.05%
OGDEN	86	$1,826,743	$73,065	.05%
BOXHOLM	17	$204,728	$8,190	.01%
PILOT MOUND	11	$50,741	$2,029	.00%
NON-PERMIT	3	$2,842	$113	.00%
OTHER	156	$1,238,606	$51,541	.04%
* TOTAL COUNTY *	784	$21,483,189	$858,990	.64%
BREMER COUNTY				
WAVERLY*	282	$13,264,698	$530,414	.39%
SUMNER	123	$3,377,799	$135,023	.10%
TRIPOLI	64	$962,624	$38,500	.03%
DENVER	64	$1,469,270	$58,775	.04%
JANESVILLE	24	$363,679	$14,547	.01%
READLYN	39	$716,705	$28,618	.02%
PLAINFIELD	23	$369,135	$14,764	.01%
NON-PERMIT	9	$23,737	$948	.00%
OTHER	155	$1,190,147	$47,602	.04%
* TOTAL COUNTY *	783	$21,737,794	$869,191	.64%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	259	$10,021,680	$400,619	.30%
JESUP	73	$1,798,408	$71,934	.05%
FAIRBANK	47	$861,602	$34,466	.03%
HAZLETON	36	$339,153	$13,567	.01%
LAMONT	27	$248,436	$9,937	.01%
WINTHROP	46	$826,806	$33,072	.02%
AURORA	15	$131,704	$5,269	.00%
BRANDON	22	$128,203	$5,129	.00%
QUASQUETON	12	$87,775	$3,510	.00%
ROWLEY	17	$200,129	$8,005	.01%
NON-PERMIT	7	$29,343	$1,174	.00%
OTHER	148	$2,146,445	$85,854	.06%
* TOTAL COUNTY *	709	$16,819,686	$672,536	.50%
BUENA VISTA COUNTY				
STORM LAKE*	384	$15,449,432	$777,965	.58%
ALTA	74	$2,366,780	$94,654	.07%
ALBERT CITY	47	$1,217,233	$48,663	.04%
MARATHON	19	$274,174	$10,967	.01%
NEWELL	58	$1,150,021	$45,998	.03%
SIOUX RAPIDS	67	$1,196,305	$47,851	.04%
LAKESIDE	12	$152,524	$6,100	.00%
REMBRANDT	19	$192,281	$7,689	.01%
LINN GROVE	17	$60,594	$2,424	.00%
NON-PERMIT	3	$35,564	$1,422	.00%
OTHER	107	$1,194,553	$47,783	.04%
* TOTAL COUNTY *	807	$27,289,461	$1,091,516	.81%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUTLER COUNTY				
CLARKSVILLE	67	$1,000,961	$39,990	.03%
GREENE	79	$1,997,240	$79,896	.06%
PARKERSBURG	91	$2,044,046	$81,763	.06%
SHELL ROCK	53	$632,556	$25,300	.02%
ALLISON*	70	$2,475,912	$99,041	.07%
APLINGTON	57	$1,300,596	$52,023	.04%
DUMONT	41	$908,006	$36,280	.03%
NEW HARTFORD	33	$307,279	$12,290	.01%
AREDALE	13	$100,475	$3,994	.00%
BRISTOW	14	$82,856	$3,315	.00%
NON-PERMIT	4	$3,817	$153	.00%
OTHER	142	$1,242,777	$49,709	.04%
* TOTAL COUNTY *	664	$12,096,541	$483,754	.36%
CALHOUN COUNTY				
LAKE CITY	101	$2,879,264	$115,172	.09%
MANSON	96	$2,308,606	$92,340	.07%
ROCKWELL CITY*	118	$3,007,506	$120,294	.09%
LOHRVILLE	35	$251,252	$10,051	.01%
POMEROY	43	$788,366	$31,533	.02%
FARNHAMVILLE	27	$780,470	$31,219	.02%
SOMERS	11	$16,620	$665	.00%
NON-PERMIT	6	$41,523	$1,660	.00%
OTHER	90	$408,750	$16,352	.01%
* TOTAL COUNTY *	527	$10,482,357	$419,286	.31%
CARROLL COUNTY				
CARROLL*	391	$20,311,914	$812,286	.60%
COON RAPIDS	73	$2,134,435	$85,377	.06%
MANNING	89	$2,113,869	$84,527	.06%
BREDA	39	$658,732	$26,346	.02%
GLIDDEN	52	$1,418,830	$56,756	.04%
ARCADIA	25	$449,728	$17,990	.01%
DEDHAM	19	$261,678	$10,469	.01%
HALBUR	15	$581,758	$23,270	.02%
TEMPLETON	25	$303,410	$12,136	.01%
NON-PERMIT	6	$23,765	$949	.00%
OTHER	108	$1,167,715	$46,711	.03%
* TOTAL COUNTY *	842	$29,425,834	$1,176,817	.87%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CASS COUNTY				
ATLANTIC*	362	$15,396,514	$615,699	.46%
ANITA	72	$925,000	$36,987	.03%
GRISWOLD	81	$1,366,745	$54,670	.04%
LEWIS	28	$189,035	$7,559	.01%
CUMBERLAND	25	$241,370	$9,653	.01%
MARNE	13	$64,022	$2,560	.00%
MASSENA	37	$943,490	$37,741	.03%
NON-PERMIT	2	$8,498	$340	.00%
OTHER	108	$1,099,005	$43,954	.03%
* TOTAL COUNTY *	728	$20,233,679	$809,163	.60%
CEDAR COUNTY				
TIPTON*	180	$5,450,980	$218,001	.16%
DURANT	74	$2,050,538	$82,025	.06%
MECHANICSVILLE	34	$480,152	$19,206	.01%
WEST BRANCH	83	$1,346,968	$53,828	.04%
CLARENCE	54	$808,442	$32,326	.02%
LOWDEN	47	$1,027,076	$41,147	.03%
STANWOOD	45	$618,640	$24,747	.02%
BENNETT	32	$557,957	$22,288	.02%
NON-PERMIT	1	$779	$31	.00%
OTHER	134	$1,271,061	$50,829	.04%
* TOTAL COUNTY *	684	$13,612,593	$544,428	.40%
CERRO GORDO COUNTY				
MASON CITY*	956	$52,974,691	$2,118,791	1.57%
CLEAR LAKE	302	$11,111,915	$444,351	.33%
VENTURA	22	$359,896	$14,395	.01%
ROCKWELL	46	$333,339	$13,332	.01%
DOUGHERTY	13	$56,180	$2,248	.00%
MESERVEY	24	$120,612	$4,822	.00%
PLYMOUTH	12	$174,304	$6,972	.01%
SWALEDALE	14	$91,242	$3,650	.00%
THORNTON	25	$334,333	$13,373	.01%
NON-PERMIT	8	$29,008	$1,160	.00%
OTHER	141	$2,358,139	$94,473	.07%
* TOTAL COUNTY *	1,563	$67,943,659	$2,717,567	2.02%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CHEROKEE COUNTY				
CHEROKEE*	297	$12,872,433	$514,878	.38%
MARCUS	70	$1,464,833	$58,593	.04%
AURELIA	62	$679,672	$27,186	.02%
CLEGHORN	15	$248,562	$9,942	.01%
MERIDEN	11	$74,499	$2,980	.00%
QUIMBY	27	$542,405	$21,702	.02%
WASHTA	19	$63,863	$2,554	.00%
NON-PERMIT	7	$43,103	$1,724	.00%
OTHER	111	$721,171	$28,846	.02%
* TOTAL COUNTY *	619	$16,710,541	$668,405	.50%
CHICKASAW COUNTY				
NEW HAMPTON*	188	$7,162,291	$286,501	.21%
NASHUA	70	$1,891,695	$75,669	.06%
FREDERICKSBURG	61	$984,876	$39,394	.03%
LAWLER	32	$711,206	$28,446	.02%
ALTA VISTA	21	$394,451	$15,780	.01%
IONIA	18	$198,963	$7,959	.01%
NON-PERMIT	3	$35,755	$1,431	.00%
OTHER	137	$1,013,386	$40,539	.03%
* TOTAL COUNTY *	530	$12,392,623	$495,719	.37%
CLARKE COUNTY				
OSCEOLA*	216	$7,317,570	$292,707	.22%
MURRAY	26	$245,387	$9,817	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	71	$771,938	$30,881	.02%
* TOTAL COUNTY *	313	$8,334,895	$333,405	.25%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLAY COUNTY				
SPENCER*	509	$24,203,729	$967,816	.72%
EVERLY	43	$1.327,590	$53,103	.04%
PETERSON	34	$342,849	$13,710	.01%
DICKENS	13	$150,574	$6,022	.00%
FOSTORIA	11	$160,336	$6,413	.00%
ROYAL	25	$213,725	$8,549	.01%
WEBB	15	$157,075	$6,282	.00%
NON-PERMIT	7	$9,370	$374	.00%
OTHER	106	$799,144	$31,963	.02%
* TOTAL COUNTY *	763	$27,364,392	$1,094,232	.81%
CLAYTON COUNTY				
ELKADER*	119	$5,137,979	$205,515	.15%
GUTTENBERG	101	$2,488,324	$99,499	.07%
MONONA	79	$1,751,810	$70,075	.05%
STRAWBERRY PT	72	$1,390,070	$55,602	.04%
EDGEWOOD	44	$1,177,665	$47,107	.03%
GARNAVILLO	47	$567,253	$22,691	.02%
MARQUETTE	22	$194,560	$7,783	.01%
MCGREGOR	76	$1,046,403	$41,855	.03%
FARMERSBURG	20	$204,196	$8,166	.01%
LUANA	20	$285,565	$11,423	.01%
VOLGA CITY	18	$126,665	$5,066	.00%
NON-PERMIT	3	$12,169	$487	.00%
OTHER	179	$2,538,443	$101,537	.08%
* TOTAL COUNTY *	800	$16,921,102	$676,806	.50%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLINTON COUNTY				
CLINTON*	845	$45,081,714	$1,803,122	1.34%
DE WITT	191	$6,718,789	$268,741	.20%
CAMANCHE	86	$1,059,888	$42,392	.03%
DELMAR	14	$87,045	$3,481	.00%
GRAND MOUND	35	$192,672	$7,707	.01%
LOST NATION	47	$464,073	$18,565	.01%
WHEATLAND	33	$751,926	$30,077	.02%
CALAMUS	18	$276,484	$11,057	.01%
CHARLOTTE	18	$282,879	$11,314	.01%
GOOSE LAKE	10	$66,660	$2,666	.00%
LOW MOOR	22	$279,251	$11,169	.01%
TORONTO	11	$27,700	$1,108	.00%
WELTON	10	$114,980	$4,599	.00%
NON-PERMIT	16	$55,885	$2,236	.00%
OTHER	189	$2,463,952	$98,561	.07%
* TOTAL COUNTY *	1,545	$57,923,898	$2,316,795	1.72%
CRAWFORD COUNTY				
DENISON*	294	$12,763,004	$510,322	.38%
CHARTER OAK	37	$821,514	$32,860	.02%
DOW CITY	28	$258,958	$10,362	.01%
MANILLA	41	$740,807	$29,633	.02%
SCHLESWIG	55	$754,637	$30,142	.02%
VAIL	23	$149,301	$5,972	.00%
KIRON	23	$315,863	$12,637	.01%
RICKETTS	15	$75,666	$3,023	.00%
WESTSIDE	27	$388,123	$15,523	.01%
NON-PERMIT	3	$6,042	$242	.00%
OTHER	110	$1,039,924	$41,595	.03%
* TOTAL COUNTY *	656	$17,313,839	$692,311	.51%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DALLAS COUNTY				
PERRY	282	$10,437,763	$417,493	.31%
ADEL*	125	$5,481,527	$219,259	.16%
DALLAS CENTER	55	$731,029	$29,238	.02%
DEXTER	33	$486,703	$19,468	.01%
REDFIELD	40	$345,191	$13,806	.01%
WAUKEE	60	$2,000,821	$80,030	.06%
WOODWARD	42	$1,019,426	$40,734	.03%
DE SOTO	22	$232,236	$9,292	.01%
GRANGER	31	$779,612	$31,184	.02%
LINDEN	13	$56,299	$2,253	.00%
MINBURN	19	$150,306	$6,012	.00%
VAN METER	24	$334,216	$13,363	.01%
NON-PERMIT	10	$26,187	$1,048	.00%
OTHER	203	$2,726,445	$109,062	.08%
* TOTAL COUNTY *	959	$24,807,761	$992,242	.74%
DAVIS COUNTY				
BLOOMFIELD*	161	$4,964,265	$198,501	.15%
DRAKESVILLE	13	$67,331	$2,692	.00%
PULASKI	13	$164,226	$6,568	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	138	$1,121,219	$44,845	.03%
* TOTAL COUNTY *	325	$6,317,041	$252,606	.19%
DECATUR COUNTY				
LAMONI	88	$2,023,377	$80,936	.06%
LEON*	104	$2,633,618	$105,318	.08%
DAVIS CITY	14	$60,722	$2,431	.00%
DECATUR CITY	17	$201,609	$8,065	.01%
GARDEN GROVE	12	$45,092	$1,803	.00%
GRAND RIVER	13	$72,698	$2,907	.00%
WELDON	15	$62,817	$2,512	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	65	$224,149	$8,965	.01%
* TOTAL COUNTY *	328	$5,324,082	$212,937	.16%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DELAWARE COUNTY				
MANCHESTER*	229	$10,728,803	$429,153	.32%
EARLVILLE	43	$790,842	$31,635	.02%
HOPKINTON	35	$590,977	$23,639	.02%
COLESBURG	20	$339,256	$13,512	.01%
DELHI	27	$453,320	$18,106	.01%
GREELEY	15	$241,158	$9,647	.01%
RYAN	18	$131,808	$5,272	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	174	$2,029,000	$81,162	.06%
* TOTAL COUNTY *	561	$15,305,164	$612,126	.45%
DES MOINES COUNTY				
BURLINGTON*	773	$41,101,888	$1,643,757	1.22%
MEDIAPOLIS	84	$2,323,266	$92,897	.07%
WEST BURLINGTON	150	$8,285,349	$331,413	.25%
DANVILLE	31	$801,903	$32,074	.02%
MIDDLETOWN	10	$125,868	$5,034	.00%
NON-PERMIT	7	$10,162	$406	.00%
OTHER	155	$1,586,060	$63,444	.05%
* TOTAL COUNTY *	1,210	$54,234,495	$2,169,025	1.61%
DICKINSON COUNTY				
MILFORD	116	$2,925,670	$117,005	.09%
SPIRIT LAKE*	206	$9,698,198	$387,870	.29%
ARNOLDS PARK	115	$1,902,168	$76,061	.06%
LAKE PARK	60	$1,738,249	$69,529	.05%
OKOBOJI	41	$2,489,536	$99,333	.07%
SUPERIOR	12	$144,192	$5,768	.00%
TERRIL	20	$262,140	$10,486	.01%
NON-PERMIT	3	$7,098	$284	.00%
OTHER	153	$1,987,471	$79,496	.06%
* TOTAL COUNTY *	726	$21,154,722	$845,832	.63%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DUBUQUE COUNTY				
DUBUQUE*	1,571	$87,407,695	$3,495,624	2.59%
CASCADE	86	$2,465,276	$98,613	.07%
DYERSVILLE	166	$7,993,425	$319,728	.24%
EPWORTH	34	$680,660	$27,225	.02%
FARLEY	42	$764,806	$30,589	.02%
BERNARD	19	$242,764	$9,689	.01%
HOLY CROSS	21	$427,539	$17,101	.01%
LUXEMBURG	16	$232,759	$9,352	.01%
NEW VIENNA	22	$432,136	$17,287	.01%
PEOSTA	12	$164,765	$6,590	.00%
WORTHINGTON	23	$217,613	$8,705	.01%
ZWINGLE	11	$65,189	$2,608	.00%
NON-PERMIT	17	$134,818	$5,394	.00%
OTHER	229	$5,202,473	$208,108	.15%
* TOTAL COUNTY *	2,269	$106,431,918	$4,256,613	3.16%
EMMET COUNTY				
ESTHERVILLE*	264	$11,218,673	$448,449	.33%
ARMSTRONG	74	$1,439,283	$57,496	.04%
RINGSTED	29	$689,371	$27,577	.02%
WALLINGFORD	18	$121,602	$4,864	.00%
NON-PERMIT	2	$498	$20	.00%
OTHER	85	$569,918	$22,795	.02%
* TOTAL COUNTY *	472	$14,039,345	$561,201	.42%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FAYETTE COUNTY				
OELWEIN	281	$10,651,893	$425,841	.32%
FAYETTE	62	$647,361	$25,932	.02%
WEST UNION*	130	$4,863,156	$194,407	.14%
ARLINGTON	21	$439,092	$17,566	.01%
CLERMONT	27	$1,516,084	$60,644	.05%
ELGIN	36	$710,285	$28,411	.02%
HAWKEYE	25	$432,547	$17,283	.01%
MAYNARD	24	$833,408	$33,335	.02%
ST LUCAS	14	$237,117	$9,486	.01%
WADENA	13	$70,926	$2,837	.00%
WAUCOMA	16	$238,830	$9,553	.01%
WESTGATE	14	$74,694	$2,988	.00%
NON-PERMIT	8	$15,808	$633	.00%
OTHER	169	$3,582,601	$143,263	.11%
* TOTAL COUNTY *	840	$24,313,804	$972,179	.72%
FLOYD COUNTY				
CHARLES CITY*	344	$13,993,613	$559,739	.42%
NORA SPRINGS	63	$793,706	$31,729	.02%
ROCKFORD	51	$812,963	$32,519	.02%
FLOYD	16	$226,392	$9,055	.01%
MARBLE ROCK	33	$218,687	$10,994	.01%
RUDD	25	$313,540	$12,537	.01%
NON-PERMIT	4	$17,921	$716	.00%
OTHER	151	$1,296,989	$51,873	.04%
* TOTAL COUNTY *	687	$17,673,811	$709,162	.53%
FRANKLIN COUNTY				
HAMPTON*	231	$8,836,592	$353,465	.26%
ACKLEY	11	$116,225	$4,648	.00%
SHEFFIELD	55	$981,578	$39,250	.03%
ALEXANDER	13	$128,381	$5,135	.00%
COULTER	20	$202,728	$8,075	.01%
GENEVA	11	$103,504	$4,140	.00%
LATIMER	34	$544,984	$21,800	.02%
NON-PERMIT	0	$0	$0	.00%
OTHER	102	$978,871	$39,149	.03%
* TOTAL COUNTY *	477	$11,892,863	$475,662	.35%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FREMONT COUNTY				
HAMBURG	72	$1,980,423	$79,220	.06%
SIDNEY*	58	$829,302	$33,139	.02%
TABOR	55	$581,141	$23,245	.02%
FARRAGUT	18	$134,564	$5,382	.00%
RANDOLPH	12	$91,432	$3,656	.00%
RIVERTON	14	$150,283	$6,012	.00%
THURMAN	10	$53,928	$2,156	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	91	$2,971,106	$118,821	.09%
* TOTAL COUNTY *	330	$6,792,179	$271,631	.20%
GREENE COUNTY				
JEFFERSON*	220	$8,304,745	$332,181	.25%
CHURDAN	34	$279,046	$11,162	.01%
GRAND JCT	59	$901,574	$36,067	.03%
SCRANTON	32	$562,182	$22,484	.02%
PATON	24	$484,578	$19,382	.01%
RIPPEY	19	$196,493	$7,861	.01%
NON-PERMIT	4	$5,244	$210	.00%
OTHER	58	$515,104	$20,600	.02%
* TOTAL COUNTY *	450	$11,246,966	$449,947	.33%
GRUNDY COUNTY				
GRUNDY CENTER*	127	$5,045,893	$201,836	.15%
REINBECK	79	$1,584,568	$63,382	.05%
CONRAD	57	$1,158,956	$46,359	.03%
DIKE	39	$1,018,285	$40,731	.03%
WELLSBURG	43	$932,148	$37,219	.03%
BEAMAN	14	$231,621	$9,262	.01%
HOLLAND	19	$128,153	$5,126	.00%
NON-PERMIT	3	$1,321	$53	.00%
OTHER	96	$599,629	$23,989	.02%
* TOTAL COUNTY *	477	$10,700,574	$427,957	.32%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	120	$3,387,394	$135,448	.10%
PANORA	65	$1,790,857	$71,626	.05%
STUART	68	$1,697,542	$67,904	.05%
BAYARD	31	$429,711	$17,187	.01%
CASEY	28	$315,531	$12,613	.01%
BAGLEY	22	$617,407	$24,695	.02%
JAMAICA	12	$65,439	$2,618	.00%
MENLO	17	$237,012	$9,481	.01%
YALE	14	$167,040	$6,680	.00%
NON-PERMIT	1	$15,109	$604	.00%
OTHER	73	$414,888	$16,529	.01%
* TOTAL COUNTY *	451	$9,137,930	$365,387	.27%
HAMILTON COUNTY				
WEBSTER CITY*	323	$10,792,579	$431,464	.32%
JEWELL	59	$2,077,015	$83,081	.06%
STRATFORD	46	$876,650	$35,094	.03%
WILLIAMS	30	$949,709	$37,987	.03%
BLAIRSBURG	17	$223,567	$8,939	.01%
ELLSWORTH	25	$447,123	$17,886	.01%
KAMRAR	16	$125,215	$5,007	.00%
RANDALL	13	$128,109	$5,124	.00%
STANHOPE	23	$253,966	$10,155	.01%
NON-PERMIT	2	$6,147	$246	.00%
OTHER	105	$1,138,978	$45,553	.03%
* TOTAL COUNTY *	659	$17,019,058	$680,536	.50%
HANCOCK COUNTY				
BRITT	116	$3,662,091	$146,484	.11%
GARNER*	108	$4,696,530	$187,866	.14%
KANAWHA	44	$1,165,372	$46,614	.03%
KLEMME	30	$345,875	$13,832	.01%
CORWITH	22	$527,645	$21,105	.02%
CRYSTAL LAKE	13	$165,952	$6,639	.00%
GOODELL	14	$51,263	$2,049	.00%
WODEN	18	$295,670	$11,829	.01%
NON-PERMIT	1	$346	$14	.00%
OTHER	110	$1,187,452	$47,495	.04%
* TOTAL COUNTY *	476	$12,098,196	$483,927	.36%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HARDIN COUNTY				
IOWA FALLS	285	$11,435,945	$457,234	.34%
ACKLEY	87	$1,827,773	$73,115	.05%
ELDORA*	147	$3,518,428	$140,736	.10%
ALDEN	43	$1,039,023	$41,551	.03%
HUBBARD	51	$1,580,523	$63,217	.05%
RADCLIFFE	32	$525,635	$21,025	.02%
NEW PROVIDENCE	11	$254,417	$10,176	.01%
STEAMBOAT ROCK	20	$346,528	$13,860	.01%
UNION	31	$714,577	$28,584	.02%
NON-PERMIT	2	$1,071	$43	.00%
OTHER	166	$4,574,048	$182,960	.14%
* TOTAL COUNTY *	875	$25,817,968	$1,032,501	.77%
HARRISON COUNTY				
DUNLAP	65	$1,379,207	$55,164	.04%
LOGAN*	73	$1,629,099	$65,163	.05%
MISSOURI VALLEY	133	$5,284,378	$211,378	.16%
WOODBINE	63	$1,355,890	$54,236	.04%
MONDAMIN	30	$312,420	$12,500	.01%
PERSIA	19	$108,981	$4,360	.00%
PISGAH	28	$179,675	$7,187	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	112	$1,509,082	$60,366	.04%
* TOTAL COUNTY *	523	$11,758,732	$470,354	.35%
HENRY COUNTY				
MT PLEASANT*	265	$12,689,982	$507,600	.38%
NEW LONDON	68	$1,019,610	$40,786	.03%
WAYLAND	38	$592,119	$23,686	.02%
WINFIELD	64	$1,316,718	$52,648	.04%
OLDS	22	$325,066	$12,999	.01%
SALEM	18	$118,439	$4,737	.00%
NON-PERMIT	5	$28,994	$1,160	.00%
OTHER	151	$2,192,487	$87,702	.07%
* TOTAL COUNTY *	631	$18,283,415	$731,318	.54%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1983

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOWARD	COUNTY				
CRESCO*		172	$7,714,467	$308,580	.23%
ELMA		33	$290,524	$11,621	.01%
LIME SPRINGS		40	$489,093	$19,538	.01%
RICEVILLE		18	$383,776	$15,351	.01%
CHESTER		17	$133,376	$5,334	.00%
PROTIVIN		19	$402,810	$16,112	.01%
NON-PERMIT		4	$9,398	$377	.00%
OTHER		96	$499,467	$19,976	.01%
* TOTAL COUNTY *		399	$9,922,911	$396,889	.29%
HUMBOLDT	COUNTY				
HUMBOLDT		201	$9,769,256	$390,773	.29%
DAKOTA CITY*		29	$278,022	$11,123	.01%
GILMORE CITY		14	$90,237	$3,611	.00%
LIVERMORE		33	$400,572	$16,022	.01%
BODE		21	$248,438	$9,937	.01%
RENWICK		26	$412,855	$16,516	.01%
THOR		12	$172,028	$6,880	.01%
NON-PERMIT		3	$59,991	$2,400	.00%
OTHER		113	$739,435	$29,588	.02%
* TOTAL COUNTY *		452	$12,170,834	$486,850	.36%
IDA	COUNTY				
HOLSTEIN		86	$1,783,903	$71,355	.05%
IDA GROVE*		146	$6,489,745	$259,582	.19%
BATTLE CREEK		42	$558,053	$22,323	.02%
ARTHUR		14	$100,227	$4,009	.00%
GALVA		20	$142,516	$5,701	.00%
NON-PERMIT		2	$3,280	$131	.00%
OTHER		43	$280,100	$11,204	.01%
* TOTAL COUNTY *		353	$9,357,824	$374,305	.28%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
IOWA COUNTY				
MARENGO*	119	$3,714,725	$148,935	.11%
NORTH ENGLISH	51	$1,040,422	$41,938	.03%
WILLIAMSBURG	101	$3,808,667	$152,345	.11%
VICTOR	53	$1,230,014	$49,200	.04%
LADORA	14	$35,203	$1,408	.00%
MILLERSBURG	12	$143,975	$5,759	.00%
PARNELL	13	$101,491	$4,060	.00%
NON-PERMIT	3	$7,156	$286	.00%
OTHER	221	$7,879,069	$315,117	.23%
* TOTAL COUNTY *	587	$17,968,722	$719,048	.53%
JACKSON COUNTY				
MAQUOKETA*	300	$9,966,680	$398,625	.30%
BELLEVUE	114	$2,285,741	$91,261	.07%
PRESTON	55	$1,944,931	$77,799	.06%
SABULA	35	$316,064	$12,623	.01%
ANDREW	13	$172,092	$6,883	.01%
BALDWIN	11	$42,263	$1,690	.00%
LA MOTTE	20	$400,222	$15,982	.01%
MILES	26	$689,572	$27,585	.02%
MONMOUTH	10	$52,580	$2,103	.00%
SPRINGBROOK	11	$116,909	$4,676	.00%
NON-PERMIT	4	$2,685	$107	.00%
OTHER	158	$1,816,045	$72,587	.05%
* TOTAL COUNTY *	757	$17,805,784	$711,921	.53%
JASPER COUNTY				
NEWTON*	523	$23,040,202	$921,394	.68%
COLFAX	78	$4,367,337	$174,692	.13%
MONROE	62	$1,352,306	$54,091	.04%
BAXTER	41	$573,255	$22,927	.02%
KELLOGG	29	$430,838	$17,234	.01%
PRAIRIE CITY	47	$2,045,230	$81,809	.06%
LYNNVILLE	30	$328,421	$13,135	.01%
MINGO	19	$115,307	$4,611	.00%
SULLY	38	$1,748,730	$69,949	.05%
NON-PERMIT	2	$1,681	$67	.00%
OTHER	228	$2,164,969	$86,592	.06%
* TOTAL COUNTY *	1,097	$36,168,276	$1,446,501	1.07%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JEFFERSON COUNTY				
FAIRFIELD*	374	$13,982,279	$558,808	.41%
BATAVIA	24	$179,155	$7,167	.01%
LIBERTYVILLE	16	$139,345	$5,574	.00%
LOCKRIDGE	12	$142,980	$5,720	.00%
PACKWOOD	19	$172,180	$6,879	.01%
NON-PERMIT	3	$3,466	$139	.00%
OTHER	118	$962,723	$38,511	.03%
* TOTAL COUNTY *	566	$15,582,128	$622,798	.46%
JOHNSON COUNTY				
IOWA CITY*	1,077	$74,868,619	$2,993,981	2.22%
CORALVILLE	236	$16,916,531	$676,657	.50%
LONE TREE	40	$443,335	$17,730	.01%
OXFORD	35	$477,743	$19,110	.01%
SOLON	57	$956,840	$38,264	.03%
HILLS	18	$515,963	$20,639	.02%
NORTH LIBERTY	41	$1,061,260	$42,451	.03%
SWISHER	25	$590,201	$23,607	.02%
TIFFIN	14	$361,876	$14,474	.01%
NON-PERMIT	16	$33,981	$1,379	.00%
OTHER	294	$5,897,863	$235,908	.18%
* TOTAL COUNTY *	1,853	$102,124,212	$4,084,200	3.03%
JONES COUNTY				
ANAMOSA*	154	$7,246,862	$289,870	.22%
MONTICELLO	203	$7,145,446	$285,814	.21%
OLIN	41	$475,444	$19,017	.01%
OXFORD JCT	37	$327,195	$13,086	.01%
WYOMING	38	$498,011	$19,848	.01%
ONSLOW	16	$103,130	$4,124	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	227	$2,500,364	$100,014	.07%
* TOTAL COUNTY *	716	$18,296,452	$731,773	.54%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
KEOKUK COUNTY				
KEOTA	66	$819,676	$32,785	.02%
SIGOURNEY*	127	$3,541,018	$141,613	.11%
DELTA	16	$65,245	$2,609	.00%
HEDRICK	42	$354,095	$14,143	.01%
RICHLAND	32	$1,078,837	$43,153	.03%
WHAT CHEER	52	$387,734	$15,508	.01%
GIBSON	11	$76,988	$3,079	.00%
HARPER	10	$94,162	$3,767	.00%
KESWICK	19	$490,436	$19,617	.01%
OLLIE	14	$129,741	$5,191	.00%
SOUTH ENGLISH	16	$178,715	$7,092	.01%
NON-PERMIT	3	$3,032	$120	.00%
OTHER	150	$1,624,694	$64,975	.05%
* TOTAL COUNTY *	558	$8,844,373	$353,652	.26%
KOSSUTH COUNTY				
ALGONA*	332	$17,657,674	$705,606	.52%
BANCROFT	48	$1,723,933	$68,958	.05%
BURT	19	$185,411	$7,416	.01%
LU VERNE	19	$134,841	$5,393	.00%
SWEA CITY	51	$897,844	$35,913	.03%
TITONKA	40	$1,083,490	$43,470	.03%
WESLEY	28	$758,954	$30,358	.02%
WHITTEMORE	35	$680,765	$27,232	.02%
FENTON	28	$297,522	$11,902	.01%
LAKOTA	21	$208,816	$8,352	.01%
LEDYARD	18	$184,293	$7,372	.01%
LONE ROCK	14	$109,965	$4,398	.00%
NON-PERMIT	1	$706	$28	.00%
OTHER	168	$1,395,089	$55,804	.04%
* TOTAL COUNTY *	822	$25,319,303	$1,012,202	.75%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LEE COUNTY				
FT MADISON*	329	$14,713,707	$588,350	.44%
KEOKUK	455	$21,780,526	$871,193	.65%
DONNELLSON	60	$1,219,792	$48,564	.04%
MONTROSE	29	$282,620	$11,305	.01%
WEST POINT	53	$976,781	$38,984	.03%
ST PAUL	15	$620,067	$24,803	.02%
HOUGHTON	13	$233,165	$9,326	.01%
NON-PERMIT	3	$8,547	$342	.00%
OTHER	281	$6,502,592	$260,034	.19%
* TOTAL COUNTY *	1,238	$46,337,797	$1,852,901	1.37%
LINN COUNTY				
CEDAR RAPIDS*	3,000	$214,281,111	$8,570,333	6.36%
MARION	511	$20,730,686	$828,844	.62%
CENTER POINT	55	$973,673	$38,947	.03%
CENTRAL CITY	52	$592,550	$23,703	.02%
HIAWATHA	100	$1,783,965	$71,362	.05%
LISBON	71	$818,136	$32,724	.02%
MT VERNON	96	$3,814,063	$152,505	.11%
COGGON	45	$869,813	$34,791	.03%
FAIRFAX	29	$296,793	$11,872	.01%
SPRINGVILLE	37	$543,288	$21,731	.02%
WALKER	39	$501,234	$20,041	.01%
ALBURNETTE	21	$235,445	$9,419	.01%
ELY	25	$449,372	$17,975	.01%
PALO	18	$138,112	$5,523	.00%
PRAIRIEBURG	10	$62,271	$2,492	.00%
NON-PERMIT	34	$222,806	$8,916	.01%
OTHER	333	$4,566,450	$182,656	.14%
* TOTAL COUNTY *	4,476	$250,879,768	$10,033,834	7.45%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LOUISA COUNTY				
COLUMBUS JCT	67	$2,595,990	$103,838	.08%
WAPELLO*	88	$2,472,333	$98,895	.07%
MORNING SUN	35	$742,227	$29,687	.02%
GRANDVIEW	16	$283,533	$11,342	.01%
LETTS	13	$117,928	$4,716	.00%
OAKVILLE	13	$176,386	$7,055	.01%
NON-PERMIT	2	$21,472	$859	.00%
OTHER	90	$900,712	$36,030	.03%
* TOTAL COUNTY *	324	$7,310,581	$292,422	.22%
LUCAS COUNTY				
CHARITON*	220	$6,557,087	$262,269	.19%
RUSSELL	22	$461,602	$18,463	.01%
DERBY	10	$67,640	$2,706	.00%
LUCAS	18	$69,348	$2,773	.00%
NON-PERMIT	1	$519	$21	.00%
OTHER	91	$1,352,599	$54,117	.04%
* TOTAL COUNTY *	362	$8,508,795	$340,349	.25%
LYON COUNTY				
ROCK RAPIDS*	121	$3,683,984	$147,339	.11%
GEORGE	62	$1,214,999	$48,601	.04%
DOON	30	$448,729	$17,949	.01%
INWOOD	50	$1,231,379	$49,253	.04%
LARCHWOOD	43	$619,718	$24,789	.02%
LITTLE ROCK	19	$237,002	$9,480	.01%
ALVORD	10	$87,636	$3,506	.00%
LESTER	22	$446,567	$17,865	.01%
NON-PERMIT	3	$6,444	$258	.00%
OTHER	85	$728,570	$29,113	.02%
* TOTAL COUNTY *	445	$8,795,028	$348,153	.26%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MADISON COUNTY				
WINTERSET*	177	$5,892,491	$235,700	.17%
EARLHAM	45	$552,964	$22,108	.02%
MACKSBURG	12	$61,891	$2,475	.00%
ST CHARLES	27	$296,792	$11,872	.01%
TRURO	23	$103,811	$4,151	.00%
NON-PERMIT	1	$450	$18	.00%
OTHER	121	$704,094	$28,162	.02%
* TOTAL COUNTY *	406	$7,612,493	$304,486	.23%
MAHASKA COUNTY				
OSKALOOSA*	483	$22,010,870	$880,425	.65%
NEW SHARON	74	$950,682	$38,015	.03%
BARNES CITY	14	$75,596	$3,023	.00%
FREMONT	25	$166,008	$6,638	.00%
LEIGHTON	13	$59,597	$2,384	.00%
NON-PERMIT	3	$7,084	$284	.00%
OTHER	174	$1,421,931	$56,674	.04%
* TOTAL COUNTY *	786	$24,691,768	$987,643	.73%
MARION COUNTY				
KNOXVILLE*	271	$11,662,560	$466,432	.35%
PELLA	268	$10,067,949	$402,718	.30%
PLEASANTVILLE	63	$873,822	$34,951	.03%
BUSSEY	18	$99,247	$3,591	.00%
MELCHER	35	$391,855	$15,675	.01%
NON-PERMIT	1	$258	$10	.00%
OTHER	203	$2,724,127	$108,957	.08%
* TOTAL COUNTY *	859	$25,810,818	$1,032,334	.77%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MARSHALL COUNTY				
MARSHALLTOWN*	772	$41,013,096	$1,640,204	1.22%
STATE CENTER	66	$867,103	$34,677	.03%
ALBION	17	$186,531	$7,461	.01%
GILMAN	29	$287,303	$11,492	.01%
MELBOURNE	29	$406,923	$16,271	.01%
LAUREL	18	$157,713	$6,309	.00%
LE GRAND	28	$652,339	$26,095	.02%
RHODES	13	$54,760	$2,191	.00%
NON-PERMIT	5	$29,605	$1,184	.00%
OTHER	164	$2,330,141	$93,169	.07%
* TOTAL COUNTY *	1,141	$45,985,514	$1,839,053	1.36%
MILLS COUNTY				
GLENWOOD*	147	$5,724,101	$228,952	.17%
MALVERN	56	$1,171,405	$46,847	.03%
EMERSON	22	$251,730	$10,070	.01%
HASTINGS	11	$114,181	$4,568	.00%
HENDERSON	14	$112,063	$4,484	.00%
SILVER CITY	10	$109,595	$4,384	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	92	$683,115	$27,322	.02%
* TOTAL COUNTY *	352	$8,166,190	$326,627	.24%
MITCHELL COUNTY				
OSAGE*	161	$4,724,262	$188,971	.14%
ST ANSGAR	60	$2,780,672	$111,226	.08%
RICEVILLE	37	$514,302	$20,555	.02%
STACYVILLE	36	$913,249	$36,532	.03%
NON-PERMIT	1	$185	$7	.00%
OTHER	138	$1,246,940	$49,877	.04%
* TOTAL COUNTY *	433	$10,179,610	$407,168	.30%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MONONA COUNTY				
ONAWA*	158	$5,696,987	$227,872	.17%
MAPLETON	89	$2,678,124	$107,128	.08%
UTE	40	$539,787	$21,589	.02%
WHITING	33	$243,402	$9,736	.01%
BLENCOE	12	$50,520	$2,021	.00%
CASTANA	14	$51,568	$2,061	.00%
MOORHEAD	20	$344,578	$13,784	.01%
SOLDIER	23	$261,408	$10,457	.01%
NON-PERMIT	2	$23,153	$926	.00%
OTHER	68	$624,294	$25,298	.02%
* TOTAL COUNTY *	459	$10,513,821	$420,872	.31%
MONROE COUNTY				
ALBIA*	186	$5,541,122	$221,648	.16%
LOVILIA	25	$236,384	$9,458	.01%
NON-PERMIT	4	$2,478	$112	.00%
OTHER	80	$1,117,100	$44,666	.03%
* TOTAL COUNTY *	295	$6,897,084	$275,884	.20%
MONTGOMERY COUNTY				
RED OAK*	288	$11,554,313	$461,893	.34%
VILLISCA	65	$932,165	$37,256	.03%
STANTON	32	$717,651	$28,704	.02%
ELLIOTT	21	$206,792	$8,270	.01%
NON-PERMIT	1	$909	$36	.00%
OTHER	87	$726,941	$29,030	.02%
* TOTAL COUNTY *	494	$14,137,871	$565,189	.42%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MUSCATINE COUNTY				
MUSCATINE*	667	$33,399,321	$1,335,686	.99%
WEST LIBERTY	106	$2,473,833	$98,952	.07%
WILTON	94	$7,263,454	$290,543	.22%
ATALISSA	14	$61,926	$2,476	.00%
CONESVILLE	12	$103,138	$4,126	.00%
NICHOLS	18	$431,152	$17,246	.01%
NON-PERMIT	3	$4,200	$167	.00%
OTHER	202	$3,008,307	$120,326	.09%
* TOTAL COUNTY *	1,116	$46,745,331	$1,869,522	1.39%
OBRIEN COUNTY				
SHELDON	227	$9,334,915	$373,394	.28%
HARTLEY	94	$1,913,118	$76,521	.06%
PAULLINA	86	$1,681,435	$67,257	.05%
PRIMGHAR*	59	$1,284,372	$51,331	.04%
SANBORN	65	$1,273,833	$50,932	.04%
SUTHERLAND	47	$609,801	$24,385	.02%
ARCHER	12	$148,747	$5,949	.00%
NON-PERMIT	2	$8,928	$357	.00%
OTHER	107	$743,999	$29,757	.02%
* TOTAL COUNTY *	699	$16,999,148	$679,883	.50%
OSCEOLA COUNTY				
SIBLEY*	139	$4,363,212	$174,507	.13%
ASHTON	26	$347,832	$13,912	.01%
OCHEYEDAN	36	$561,164	$22,446	.02%
HARRIS	11	$103,587	$4,137	.00%
MELVIN	24	$476,106	$19,044	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	75	$517,350	$20,692	.02%
* TOTAL COUNTY *	311	$6,369,251	$254,738	.19%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
PAGE COUNTY				
CLARINDA*	220	$7,792,412	$311,700	.23%
SHENANDOAH	301	$9,302,747	$372,247	.28%
ESSEX	41	$452,493	$18,098	.01%
BRADDYVILLE	10	$183,870	$7,354	.01%
COIN	15	$123,655	$4,947	.00%
COLLEGE SPRINGS	11	$69,549	$2,783	.00%
NON-PERMIT	1	$898	$36	.00%
OTHER	91	$1,207,607	$48,304	.04%
* TOTAL COUNTY *	690	$19,133,231	$765,469	.57%
PALO ALTO COUNTY				
EMMETSBURG*	171	$5,980,946	$239,201	.18%
GRAETTINGER	53	$692,130	$27,684	.02%
RUTHVEN	35	$765,607	$30,622	.02%
WEST BEND	55	$1,434,572	$57,385	.04%
AYRSHIRE	12	$103,396	$4,135	.00%
MALLARD	19	$215,762	$8,630	.01%
NON-PERMIT	2	$5,159	$206	.00%
OTHER	72	$719,584	$28,785	.02%
* TOTAL COUNTY *	419	$9,917,156	$396,648	.29%
PLYMOUTH COUNTY				
LE MARS*	309	$13,625,782	$544,833	.40%
AKRON	72	$1,411,342	$56,419	.04%
KINGSLEY	72	$1,529,656	$61,189	.05%
REMSEN	85	$2,242,642	$89,691	.07%
MERRILL	35	$410,948	$16,438	.01%
BRUNSVILLE	13	$75,860	$3,035	.00%
CRAIG	10	$54,704	$2,189	.00%
HINTON	26	$551,189	$22,048	.02%
OYENS	11	$55,506	$2,214	.00%
WESTFIELD	10	$78,339	$3,133	.00%
NON-PERMIT	5	$6,370	$255	.00%
OTHER	131	$826,044	$33,039	.02%
* TOTAL COUNTY *	779	$20,868,382	$834,483	.62%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POCAHONTAS COUNTY				
FONDA	42	$624,643	$24,988	.02%
LAURENS	101	$2,192,673	$87,705	.07%
POCAHONTAS*	142	$4,621,133	$184,741	.14%
GILMORE CITY	19	$708,919	$28,356	.02%
ROLFE	46	$912,167	$36,488	.03%
HAVELOCK	13	$197,839	$7,913	.01%
PALMER	21	$253,077	$10,122	.01%
VARINA	11	$56,526	$2,261	.00%
NON-PERMIT	1	$380	$15	.00%
OTHER	80	$395,909	$15,836	.01%
* TOTAL COUNTY *	476	$9,963,266	$398,425	.30%
POLK COUNTY				
DES MOINES*	6,126	$484,558,551	$19,386,799	14.39%
WEST DES MOINES	685	$48,841,255	$1,953,612	1.45%
URBANDALE	150	$4,769,224	$190,738	.14%
ALTOONA	157	$7,443,461	$297,687	.22%
ANKENY	383	$16,239,929	$649,537	.48%
CLIVE	27	$2,401,572	$96,062	.07%
GRIMES	73	$2,124,615	$84,985	.06%
MITCHELLVILLE	35	$459,864	$18,393	.01%
POLK CITY	40	$557,089	$22,282	.02%
BONDURANT	43	$509,676	$20,430	.02%
ELKHART	13	$148,194	$5,928	.00%
RUNNELLS	33	$404,101	$16,165	.01%
JOHNSTON	31	$776,094	$31,042	.02%
NON-PERMIT	107	$316,663	$12,667	.01%
OTHER	148	$3,927,435	$157,058	.12%
* TOTAL COUNTY *	8,051	$573,477,723	$22,943,385	17.03%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	1,089	$60,004,081	$2,400,100	1.78%
AVOCA	84	$3,054,200	$122,116	.09%
CARTER LAKE	54	$1,283,508	$51,336	.04%
OAKLAND	79	$1,750,481	$69,977	.05%
CARSON	30	$350,900	$14,038	.01%
NEOLA	42	$742,738	$29,621	.02%
WALNUT	42	$660,054	$26,399	.02%
CRESCENT	18	$532,557	$21,302	.02%
HANCOCK	13	$119,402	$4,776	.00%
MACEDONIA	16	$787,653	$31,506	.02%
MINDEN	32	$571,513	$22,862	.02%
TREYNOR	31	$583,820	$23,354	.02%
UNDERWOOD	32	$463,562	$18,545	.01%
NON-PERMIT	12	$78,543	$3,143	.00%
OTHER	319	$10,943,841	$437,750	.32%
* TOTAL COUNTY *	1,893	$81,926,853	$3,276,825	2.43%
POWESHIEK COUNTY				
GRINNELL	272	$14,708,067	$588,230	.44%
BROOKLYN	80	$2,996,298	$119,853	.09%
MONTEZUMA*	110	$2,619,441	$104,778	.08%
DEEP RIVER	19	$173,838	$6,955	.01%
MALCOM	20	$148,600	$5,944	.00%
NON-PERMIT	3	$3,385	$135	.00%
OTHER	150	$1,935,902	$77,492	.06%
* TOTAL COUNTY *	654	$22,585,531	$903,367	.67%
RINGGOLD COUNTY				
MOUNT AYR*	117	$3,537,791	$141,475	.10%
DIAGONAL	20	$137,764	$5,510	.00%
KELLERTON	16	$106,709	$4,268	.00%
TINGLEY	14	$104,849	$4,194	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	59	$374,669	$14,978	.01%
* TOTAL COUNTY *	226	$4,261,782	$170,425	.13%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SAC COUNTY				
SAC CITY*	158	$4,012,239	$160,449	.12%
LAKE VIEW	80	$1,908,796	$76,253	.06%
ODEBOLT	65	$1,115,179	$44,609	.03%
EARLY	33	$1,011,602	$40,464	.03%
SCHALLER	42	$1,024,686	$40,989	.03%
WALL LAKE	42	$948,187	$37,930	.03%
AUBURN	25	$303,626	$12,147	.01%
LYTTON	22	$201,239	$8,050	.01%
NON-PERMIT	2	$5,919	$237	.00%
OTHER	98	$1,117,398	$44,691	.03%
* TOTAL COUNTY *	567	$11,648,871	$465,819	.35%
SCOTT COUNTY				
DAVENPORT*	2,380	$160,050,415	$6,399,845	4.75%
BETTENDORF	596	$39,115,552	$1,564,526	1.16%
BUFFALO	30	$410,881	$16,425	.01%
LE CLAIRE	76	$784,924	$31,394	.02%
BLUE GRASS	59	$980,680	$39,220	.03%
ELDRIDGE	113	$4,522,520	$180,892	.13%
PRINCETON	31	$589,841	$23,593	.02%
WALCOTT	63	$2,633,946	$105,358	.08%
DIXON	15	$155,513	$6,219	.00%
DONAHUE	13	$237,653	$9,505	.01%
LONG GROVE	12	$98,444	$3,938	.00%
MCCAUSLAND	23	$169,742	$6,789	.01%
NEW LIBERTY	11	$44,475	$1,780	.00%
RIVERDALE	12	$227,336	$9,094	.01%
NON-PERMIT	65	$190,098	$7,605	.01%
OTHER	250	$4,504,964	$180,191	.13%
* TOTAL COUNTY *	3,749	$214,716,984	$8,586,374	6.37%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHELBY COUNTY				
HARLAN*	254	$10,592,165	$423,563	.31%
ELK HORN	31	$577,590	$23,103	.02%
SHELBY	33	$372,140	$14,883	.01%
DEFIANCE	27	$188,741	$7,551	.01%
EARLING	35	$361,603	$14,461	.01%
IRWIN	33	$453,744	$18,150	.01%
PANAMA	20	$137,181	$5,489	.00%
PORTSMOUTH	13	$119,484	$4,778	.00%
WESTPHALIA	12	$122,200	$4,889	.00%
NON-PERMIT	3	$19,785	$791	.00%
OTHER	103	$1,191,498	$47,653	.04%
* TOTAL COUNTY *	564	$14,136,131	$565,311	.42%
SIOUX COUNTY				
HAWARDEN	126	$3,018,431	$120,697	.09%
ALTON	54	$1,262,230	$50,488	.04%
HULL	80	$1,260,263	$50,413	.04%
ORANGE CITY*	163	$5,627,540	$225,101	.17%
ROCK VALLEY	136	$5,115,705	$204,622	.15%
SIOUX CENTER	206	$7,181,658	$287,264	.21%
BOYDEN	36	$761,988	$30,467	.02%
HOSPERS	47	$811,119	$32,444	.02%
IRETON	44	$1,343,883	$53,757	.04%
GRANVILLE	22	$202,657	$8,106	.01%
MAURICE	14	$55,881	$2,233	.00%
NON-PERMIT	9	$50,192	$2,008	.00%
OTHER	187	$1,897,888	$75,905	.06%
* TOTAL COUNTY *	1,124	$28,589,435	$1,143,505	.85%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
STORY COUNTY				
AMES	956	$56,565,639	$2,262,598	1.68%
NEVADA*	192	$7,801,221	$311,996	.23%
STORY CITY	119	$3,292,303	$131,654	.10%
CAMBRIDGE	22	$139,866	$5,590	.00%
COLO	30	$344,853	$13,794	.01%
MAXWELL	37	$397,979	$15,917	.01%
ROLAND	46	$420,069	$16,802	.01%
SLATER	49	$1,420,647	$56,830	.04%
ZEARING	34	$420,870	$16,835	.01%
COLLINS	21	$147,175	$5,888	.00%
GILBERT	20	$139,287	$5,573	.00%
HUXLEY	55	$1,030,701	$41,229	.03%
MCCALLSBURG	20	$82,645	$3,305	.00%
NON-PERMIT	27	$186,600	$7,469	.01%
OTHER	185	$2,315,777	$92,638	.07%
* TOTAL COUNTY *	1,813	$74,705,632	$2,988,118	2.22%
TAMA COUNTY				
TAMA	133	$4,033,569	$161,285	.12%
DYSART	58	$1,171,075	$46,840	.03%
TOLEDO*	105	$5,433,331	$217,315	.16%
TRAER	93	$2,193,523	$87,653	.07%
GARWIN	25	$210,050	$8,398	.01%
GLADBROOK	56	$1,276,410	$51,034	.04%
CHELSEA	27	$652,248	$26,089	.02%
CLUTIER	14	$122,053	$4,883	.00%
ELBERON	10	$77,020	$3,081	.00%
LINCOLN	15	$301,920	$12,030	.01%
NON-PERMIT	1	$1,889	$76	.00%
OTHER	125	$755,867	$30,286	.02%
* TOTAL COUNTY *	662	$16,228,955	$648,970	.48%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1983

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
TAYLOR	COUNTY				
BEDFORD*		113	$2,001,946	$80,144	.06%
LENOX		72	$1,786,527	$71,462	.05%
CLEARFIELD		33	$266,260	$10,647	.01%
NEW MARKET		23	$108,221	$4,329	.00%
BLOCKTON		16	$82,937	$3,317	.00%
GRAVITY		10	$49,156	$1,966	.00%
NON-PERMIT		0	$0	$0	.00%
OTHER		66	$233,199	$9,319	.01%
* TOTAL COUNTY *		333	$4,528,246	$181,184	.13%
UNION	COUNTY				
CRESTON*		321	$12,952,353	$518,098	.38%
AFTON		47	$726,579	$29,063	.02%
LORIMOR		21	$151,592	$6,063	.00%
NON-PERMIT		0	$0	$0	.00%
OTHER		80	$300,888	$12,034	.01%
* TOTAL COUNTY *		469	$14,131,412	$565,258	.42%
VAN BUREN	COUNTY				
KEOSAUQUA*		69	$1,160,950	$46,438	.03%
BONAPARTE		31	$314,234	$12,571	.01%
FARMINGTON		55	$615,723	$24,632	.02%
MILTON		28	$219,938	$8,798	.01%
BIRMINGHAM		20	$122,067	$4,881	.00%
CANTRIL		22	$106,334	$4,251	.00%
STOCKPORT		18	$224,909	$9,355	.01%
NON-PERMIT		0	$0	$0	.00%
OTHER		127	$681,566	$27,260	.02%
* TOTAL COUNTY *		370	$3,445,721	$138,186	.10%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAPELLO COUNTY				
OTTUMWA*	823	$37,128,352	$1,484,388	1.10%
ELDON	48	$806,696	$32,185	.02%
EDDYVILLE	34	$335,794	$13,432	.01%
AGENCY	33	$370,888	$14,837	.01%
BLAKESBURG	21	$149,034	$5,961	.00%
NON-PERMIT	12	$26,782	$1,071	.00%
OTHER	174	$1,379,543	$55,196	.04%
* TOTAL COUNTY *	1,145	$40,197,589	$1,607,070	1.19%
WARREN COUNTY				
INDIANOLA*	338	$11,650,587	$465,966	.35%
CARLISLE	86	$1,540,117	$61,603	.05%
NORWALK	81	$1,079,570	$43,184	.03%
MILO	22	$218,924	$8,758	.01%
CUMMING	10	$29,541	$1,182	.00%
HARTFORD	18	$130,029	$5,203	.00%
LACONA	25	$331,204	$13,249	.01%
MARTENSDALE	14	$111,958	$4,477	.00%
NEW VIRGINIA	18	$242,259	$9,690	.01%
NON-PERMIT	4	$2,919	$117	.00%
OTHER	224	$2,219,632	$88,761	.07%
* TOTAL COUNTY *	840	$17,556,740	$702,190	.52%
WASHINGTON COUNTY				
WASHINGTON*	312	$13,033,942	$521,292	.39%
KALONA	127	$3,637,689	$145,496	.11%
BRIGHTON	40	$442,196	$17,689	.01%
RIVERSIDE	36	$563,348	$22,535	.02%
WELLMAN	62	$1,685,489	$67,421	.05%
AINSWORTH	24	$341,588	$13,662	.01%
CRAWFORDSVILLE	17	$106,122	$4,247	.00%
WEST CHESTER	13	$27,904	$1,116	.00%
NON-PERMIT	3	$2,452	$98	.00%
OTHER	178	$1,600,165	$64,006	.05%
* TOTAL COUNTY *	812	$21,440,895	$857,562	.64%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAYNE COUNTY				
CORYDON*	115	$2,268,672	$90,728	.07%
SEYMOUR	43	$464,833	$18,593	.01%
ALLERTON	35	$294,741	$11,790	.01%
HUMESTON	45	$846,136	$33,846	.03%
LINEVILLE	12	$161,149	$6,448	.00%
NON-PERMIT	1	$2,641	$106	.00%
OTHER	103	$730,678	$29,223	.02%
* TOTAL COUNTY *	354	$4,768,850	$190,734	.14%
WEBSTER COUNTY				
FT DODGE*	919	$52,617,089	$2,104,579	1.56%
GOWRIE	67	$1,484,769	$59,196	.04%
DAYTON	42	$885,709	$35,428	.03%
LEHIGH	28	$525,069	$21,003	.02%
OTHO	11	$56,176	$2,247	.00%
BADGER	17	$206,590	$8,262	.01%
CALLENDAR	20	$317,806	$12,710	.01%
CLARE	12	$106,244	$4,249	.00%
DUNCOMBE	16	$223,009	$8,921	.01%
HARCOURT	18	$632,352	$25,294	.02%
MOORLAND	12	$96,919	$3,876	.00%
VINCENT	13	$320,120	$12,804	.01%
NON-PERMIT	8	$102,721	$4,108	.00%
OTHER	232	$4,443,165	$177,728	.13%
* TOTAL COUNTY *	1,415	$62,017,738	$2,480,405	1.84%
WINNEBAGO COUNTY				
FOREST CITY*	150	$3,854,496	$154,078	.11%
BUFFALO CENTER	67	$1,872,602	$74,796	.06%
LAKE MILLS	108	$2,793,864	$111,754	.08%
THOMPSON	34	$1,046,609	$41,867	.03%
LELAND	17	$62,889	$2,475	.00%
RAKE	23	$253,849	$10,154	.01%
NON-PERMIT	2	$2,929	$118	.00%
OTHER	87	$1,872,953	$74,921	.06%
* TOTAL COUNTY *	488	$11,760,191	$470,163	.35%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WINNESHIEK COUNTY				
DECORAH*	308	$12,706,493	$508,035	.38%
CALMAR	53	$1,520,923	$60,839	.05%
OSSIAN	56	$891,318	$35,649	.03%
FT. ATKINSON	31	$601,009	$24,042	.02%
RIDGEWAY	20	$172,065	$6,884	.01%
SPILLVILLE	21	$348,254	$13,912	.01%
NON-PERMIT	3	$1,180	$47	.00%
OTHER	188	$2,857,741	$114,310	.08%
* TOTAL COUNTY *	680	$19,098,983	$763,718	.57%
WOODBURY COUNTY				
SIOUX CITY*	1,998	$129,684,781	$5,186,647	3.85%
MOVILLE	65	$2,555,280	$102,212	.08%
ANTHON	50	$688,301	$27,535	.02%
CORRECTIONVILLE	56	$747,300	$29,894	.02%
DANBURY	29	$570,476	$22,813	.02%
SERGEANT BLUFF	54	$1,040,915	$41,635	.03%
SLOAN	42	$672,404	$26,896	.02%
CUSHING	22	$100,353	$4,016	.00%
HORNICK	15	$249,800	$9,980	.01%
LAWTON	27	$291,809	$11,674	.01%
OTO	14	$70,168	$2,805	.00%
PIERSON	25	$380,473	$15,222	.01%
SALIX	18	$349,264	$13,970	.01%
SMITHLAND	16	$109,710	$4,389	.00%
BRONSON	10	$28,356	$1,135	.00%
NON-PERMIT	42	$338,795	$13,569	.01%
OTHER	95	$1,346,050	$53,843	.04%
* TOTAL COUNTY *	2,578	$139,224,235	$5,568,235	4.13%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1983

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WORTH COUNTY				
MANLY	50	$546,365	$21,851	.02%
NORTHWOOD*	104	$3,209,316	$128,353	.10%
FERTILE	17	$200,633	$8,027	.01%
GRAFTON	19	$332,173	$13,386	.01%
HANLONTOWN	15	$147,592	$5,902	.00%
JOICE	14	$81,855	$3,245	.00%
KENSETT	16	$136,962	$5,478	.00%
NON-PERMIT	1	$3,198	$128	.00%
OTHER	72	$522,719	$20,909	.02%
* TOTAL COUNTY *	308	$5,180,813	$207,279	.15%
WRIGHT COUNTY				
CLARION*	155	$4,998,386	$199,869	.15%
EAGLE GROVE	144	$4,701,691	$188,066	.14%
BELMOND	132	$4,822,770	$192,905	.14%
DOWS	43	$494,076	$19,766	.01%
GOLDFIELD	41	$579,028	$23,162	.02%
ROWAN	17	$176,108	$7,043	.01%
WOOLSTOCK	13	$1,040,274	$41,612	.03%
NON-PERMIT	1	$3,068	$123	.00%
OTHER	78	$993,335	$39,738	.03%
* TOTAL COUNTY *	624	$17,808,736	$712,284	.53%
* LATE FILERS *	5,391	$38,854,336	$1,283,874	.95%
** GRAND TOTAL **	92,973	$3,376,128,227	$134,762,682	100.00%*

* PERCENTAGES MAY NOT EQUAL 100 % DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

NON-RESIDENT

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	0	$0
BLDG. MTL.	0	$0
GEN. MDSE.	0	$0
FOOD	0	$0
MOTOR VEH.	0	$0
APPAREL	0	$0
HOME FURN.	0	$0
EAT DRINK	0	$0
SPECIALTY	0	$0
SERVICES	0	$0
WHOLESALE	0	$0
MISC.	48	$53,189
* TOTAL *	48	$53,189

ADAIR COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	10	$28,070
BLDG. MTL.	19	$39,768
GEN. MDSE.	7	$14,434
FOOD	8	$11,667
MOTOR VEH.	30	$29,636
APPAREL	5	$5,105
HOME FURN.	8	$4,191
EAT DRINK	28	$35,847
SPECIALTY	51	$18,292
SERVICES	110	$32,277
WHOLESALE	39	$91,032
MISC.	50	$59,759
* TOTAL *	365	$370,078

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

ADAMS	COUNTY TOTAL	
	NO. OF	COMPUTED
CLASS	BUS.	TAX
UTILITIES		
BLDG. MTL.	7	$8,518
GEN. MDSE.	5	$12,667
FOOD	5	$8,721
MOTOR VEH.	18	$21,779
APPAREL	5	$1,202
HOME FURN.		
EAT DRINK	17	$13,962
SPECIALTY	34	$14,022
SERVICES	59	$13,402
WHOLESALE	24	$32,380
MISC.	23	$42,240
* TOTAL *	197	$168,893

ALLAMAKEE	WAUKON*		OTHER		COUNTY TOTAL	
	NO. OF	COMPUTED	NO. OF	COMPUTED	NO. OF	COMPUTED
CLASS	BUS.	TAX	BUS.	TAX	BUS.	TAX
UTILITIES	5	$31,458	14	$92,470	19	$123,928
BLDG. MTL.	5	$12,443	16	$27,312	21	$39,755
GEN. MDSE.	6	$28,389	7	$8,323	13	$36,712
FOOD	6	$28,240	8	$11,192	14	$39,432
MOTOR VEH.	20	$28,348	24	$15,575	44	$43,923
APPAREL	8	$8,163	8	$4,021	16	$12,184
HOME FURN.	5	$6,527	9	$5,543	14	$12,070
EAT DRINK	18	$14,335	35	$28,589	53	$42,924
SPECIALTY	27	$17,262	58	$10,425	85	$27,687
SERVICES	62	$23,015	109	$32,507	171	$55,522
WHOLESALE	11	$30,493	31	$37,025	42	$67,518
MISC.	19	$9,776	43	$48,763	62	$58,539
* TOTAL *	192	$238,449	362	$321,745	554	$560,194

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

APPANOOSE	CENTERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$75,568	12	$30,881	18	$106,449
BLDG. MTL.	11	$31,303	8	$8,494	19	$39,797
GEN. MDSE.	11	$70,442			11	$70,442
FOOD	10	$39,177	8	$3,501	18	$42,678
MOTOR VEH.	26	$34,434	20	$4,048	46	$38,482
APPAREL	10	$17,530			10	$17,530
HOME FURN.	13	$16,225			13	$16,225
EAT DRINK	24	$32,297	21	$11,269	45	$43,566
SPECIALTY	62	$25,312	57	$4,003	119	$29,315
SERVICES	91	$35,344	74	$9,994	165	$45,338
WHOLESALE	18	$42,164	22	$13,075	40	$55,239
MISC.	21	$23,615	32	$6,180	53	$29,795
* TOTAL *	303	$443,411	254	$91,445	557	$534,856

AUDUBON	AUDUBON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			9	$3,185	9	$3,185
BLDG. MTL.	7	$8,275	6	$533	13	$8,808
GEN. MDSE.						
FOOD	5	$11,571			5	$11,571
MOTOR VEH.	7	$14,491	11	$5,273	18	$19,764
APPAREL	6	$6,815			6	$6,815
HOME FURN.	9	$16,971			9	$16,971
EAT DRINK	11	$17,027	15	$8,011	26	$25,038
SPECIALTY	20	$18,273	27	$1,717	47	$19,990
SERVICES	48	$21,484	47	$12,211	95	$33,695
WHOLESALE	16	$31,819	25	$12,997	41	$44,816
MISC.	31	$85,517	34	$13,155	65	$98,672
* TOTAL *	160	$232,243	174	$57,082	334	$289,325

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE. 1983

BENTON	BELLE PLAINE		VINTON*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					17	$26.604
BLDG. MTL.	5	$11,752	5	$20,678	21	$21,784
GEN. MDSE.	5	$5,384	7	$18,793		
FOOD					16	$13.940
MOTOR VEH.	10	$24,796	18	$23,020	28	$16.972
APPAREL	7	$8,110	7	$13,640		
HOME FURN.			9	$23,444	9	$5,789
EAT DRINK	10	$11,202	18	$29,537	38	$21,111
SPECIALTY	13	$6,235	36	$23.242	67	$27,641
SERVICES	35	$11.160	56	$19,737	139	$27,781
WHOLESALE	13	$10,318	17	$46.848	62	$56.783
MISC.	23	$49,948	41	$120,109	53	$11,744
* TOTAL *	121	$138,905	214	$339,048	450	$230,149

BENTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	17	$26,604
BLDG. MTL.	31	$54,214
GEN. MDSE.	12	$24,177
FOOD	16	$13,940
MOTOR VEH.	56	$64,788
APPAREL	14	$21,750
HOME FURN.	18	$29,233
EAT DRINK	66	$61,850
SPECIALTY	116	$57,118
SERVICES	230	$58,678
WHOLESALE	92	$113,949
MISC.	117	$181,801
* TOTAL *	785	$708.102

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

BLACK HAWK	WATERLOO*		CEDAR FALLS		EVANSDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	13	$745,750	7	$225,479		
BLDG. MTL.	59	$204,477	19	$100,670		
GEN. MDSE.	26	$876,960	9	$87,816		
FOOD	50	$231,907	32	$88,241		
MOTOR VEH.	134	$246,948	60	$115,630	5	$4,331
APPAREL	53	$133,869	43	$95,142		
HOME FURN.	75	$194,535	35	$65,776		
EAT DRINK	157	$395,297	72	$231,045	14	$17,921
SPECIALTY	381	$380,441	214	$164,396	22	$6,254
SERVICES	558	$571,884	229	$160,875	25	$12,435
WHOLESALE	164	$514,769	59	$101,940	7	$1,573
MISC.	213	$271,312	73	$77,152	19	$23,283
* TOTAL *	1,883	$4,768,149	852	$1,514,162	92	$65,797

BLACK HAWK	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	11	$24,592	31	$995,821
BLDG. MTL.	14	$33,052	92	$338,199
GEN. MDSE.	6	$6,840	41	$971,616
FOOD	9	$14,141	91	$334,289
MOTOR VEH.	26	$18,602	225	$385,511
APPAREL			96	$229,011
HOME FURN.	12	$3,290	122	$263,601
EAT DRINK	32	$26,160	275	$670,423
SPECIALTY	63	$14,431	680	$565,522
SERVICES	124	$31,372	936	$776,566
WHOLESALE	45	$54,867	275	$673,149
MISC.	91	$22,043	396	$393,790
* TOTAL *	433	$249,390	3,260	$6,597,498

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

BOONE	BOONE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$117,266	15	$53,710	22	$170,976
BLDG. MTL.	16	$41,274	14	$17,841	30	$59,115
GEN. MDSE.	10	$67,888			10	$67,888
FOOD	11	$46,278	13	$11,746	24	$58,024
MOTOR VEH.	28	$53,050	25	$13,692	53	$66,742
APPAREL	12	$20,078			12	$20,078
HOME FURN.	14	$43,635	11	$4,085	25	$47,720
EAT DRINK	35	$62,806	19	$10,725	54	$73,531
SPECIALTY	81	$48,306	75	$9,246	156	$57,552
SERVICES	133	$54,782	99	$17,721	232	$72,503
WHOLESALE	33	$61,493	33	$28,590	66	$90,083
MISC.	48	$42,888	52	$31,890	100	$74,778
* TOTAL *	428	$659,744	356	$199,246	784	$858,990

BREMER	WAVERLY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			20	$50,815	20	$50,815
BLDG. MTL.	9	$28,992	23	$40,268	32	$69,260
GEN. MDSE.	8	$51,615	10	$11,349	18	$62,964
FOOD	5	$31,045	15	$15,027	20	$46,072
MOTOR VEH.	27	$43,450	25	$26,624	52	$70,074
APPAREL	16	$24,474	11	$2,130	27	$26,604
HOME FURN.	8	$11,612	18	$6,002	26	$17,614
EAT DRINK	18	$39,161	27	$23,716	45	$62,877
SPECIALTY	49	$40,039	84	$17,912	133	$57,951
SERVICES	84	$117,423	140	$46,426	224	$163,849
WHOLESALE	20	$58,806	49	$74,745	69	$133,551
MISC.	38	$83,797	81	$32,035	117	$107,560
* TOTAL *	282	$530,414	501	$338,777	783	$869,191

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

BUCHANAN	INDEPENDENCE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$88,314	16	$33,609	21	$121,923
BLDG. MTL.	9	$25,595	21	$33,814	30	$59,409
GEN. MDSE.	6	$36,011	5	$4,243	11	$40,254
FOOD	5	$34,404	10	$6,176	15	$40,580
MOTOR VEH.	20	$26,273	32	$31,509	52	$57,782
APPAREL	9	$9,089			9	$9,089
HOME FURN.	8	$6,845	13	$8,252	21	$15,097
EAT DRINK	24	$37,711	35	$24,454	59	$62,165
SPECIALTY	45	$33,448	64	$6,163	109	$39,611
SERVICES	71	$19,466	139	$31,811	210	$51,277
WHOLESALE	25	$61,193	62	$72,604	87	$133,797
MISC.	32	$22,270	53	$19,282	85	$41,552
* TOTAL *	259	$400,619	450	$271,917	709	$672,536

BUENA VISTA	STORM LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$103,401	20	$36,089	29	$139,490
BLDG. MTL.	8	$29,817	21	$63,517	29	$93,334
GEN. MDSE.	9	$90,448	6	$5,313	15	$95,761
FOOD	7	$39,244	6	$4,029	13	$43,273
MOTOR VEH.	30	$60,994	27	$13,853	57	$74,847
APPAREL	16	$37,274			16	$37,274
HOME FURN.	23	$25,916	7	$12,003	30	$37,919
EAT DRINK	30	$73,142	40	$21,611	70	$94,753
SPECIALTY	58	$80,000	64	$14,010	122	$94,010
SERVICES	123	$83,305	109	$22,935	232	$106,240
WHOLESALE	31	$81,012	53	$97,852	84	$178,864
MISC.	40	$73,412	70	$22,339	110	$95,751
* TOTAL *	384	$777,965	423	$313,551	807	$1,091,516

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

BUTLER	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	31	$134,854
BLDG. MTL.	31	$52,925
GEN. MDSE.	14	$17,750
FOOD	24	$17,045
MOTOR VEH.	44	$25,968
APPAREL	9	$5,569
HOME FURN.	23	$10,825
EAT DRINK	46	$32,284
SPECIALTY	91	$18,038
SERVICES	215	$62,568
WHOLESALE	58	$81,547
MISC.	78	$24,381
* TOTAL *	664	$483,754

CALHOUN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	18	$84,929
BLDG. MTL.	22	$25,900
GEN. MDSE.	9	$13,433
FOOD	17	$22,343
MOTOR VEH.	32	$25,615
APPAREL	8	$13,389
HOME FURN.	20	$12,259
EAT DRINK	30	$31,300
SPECIALTY	76	$26,629
SERVICES	159	$54,108
WHOLESALE	63	$97,370
MISC.	73	$12,011
* TOTAL *	527	$419,286

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

CARROLL	CARROLL*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$106,481	25	$49,598	31	$156,079
BLDG. MTL.	15	$64,963	19	$32,286	34	$97,249
GEN. MDSE.	8	$122,404	6	$5,271	14	$127,675
FOOD	9	$53,953	10	$7,185	19	$61,138
MOTOR VEH.	26	$59,871	29	$24,721	55	$84,592
APPAREL	19	$34,636			19	$34,636
HOME FURN.	18	$49,885	11	$7,177	29	$57,062
EAT DRINK	33	$74,358	43	$36,803	76	$111,161
SPECIALTY	56	$63,200	66	$11,824	122	$75,024
SERVICES	117	$63,608	120	$42,923	237	$106,531
WHOLESALE	47	$104,804	64	$102,935	111	$207,739
MISC.	37	$14,123	58	$43,808	95	$57,931
* TOTAL *	391	$812,286	451	$364,531	842	$1,176,817

CASS	ATLANTIC*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			21	$26,693	21	$26,693
BLDG. MTL.	13	$60,061	12	$12,113	25	$72,174
GEN. MDSE.	10	$92,788	6	$5,490	16	$98,278
FOOD	10	$47,557	8	$8,833	18	$56,390
MOTOR VEH.	35	$32,704	28	$20,044	63	$52,748
APPAREL	22	$29,427			22	$29,427
HOME FURN.	15	$15,455	14	$4,257	29	$19,712
EAT DRINK	20	$45,141	30	$20,196	50	$65,337
SPECIALTY	55	$50,269	56	$10,165	111	$60,434
SERVICES	95	$60,196	107	$28,188	202	$88,384
WHOLESALE	35	$79,476	42	$43,917	77	$123,393
MISC.	52	$102,625	42	$13,568	94	$116,193
* TOTAL *	362	$615,699	366	$193,464	728	$809,163

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

CEDAR	TIPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			17	$24,786	17	$24,786
BLDG. MTL.	5	$11,477	12	$19,163	17	$30,640
GEN. MDSE.	5	$17,496	7	$7,143	12	$24,639
FOOD	7	$15,945	10	$9,574	17	$25,519
MOTOR VEH.	10	$15,384	35	$30,348	45	$45,732
APPAREL	7	$12,321	6	$1,176	13	$13,497
HOME FURN.	5	$11,316	13	$3,355	18	$14,671
EAT DRINK	11	$9,998	33	$38,338	44	$48,336
SPECIALTY	31	$12,969	84	$16,293	115	$29,262
SERVICES	53	$16,870	147	$41,519	200	$58,389
WHOLESALE	23	$43,171	62	$99,889	85	$143,060
MISC.	23	$51,054	78	$34,843	101	$85,897
* TOTAL *	180	$218,001	504	$326,427	684	$544,428

CERRO GORDO	MASON CITY*		CLEAR LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$284,794	5	$59,116	12	$8,213
BLDG. MTL.	25	$81,321	7	$30,831	10	$20,635
GEN. MDSE.	11	$421,166	9	$14,263		
FOOD	21	$91,497	7	$28,629	7	$3,421
MOTOR VEH.	57	$111,637	25	$63,456	13	$14,239
APPAREL	36	$87,939	11	$13,108		
HOME FURN.	43	$78,106	15	$8,646		
EAT DRINK	83	$175,948	30	$73,822	19	$40,648
SPECIALTY	204	$189,404	59	$41,137	57	$14,531
SERVICES	287	$286,396	87	$58,004	85	$15,747
WHOLESALE	82	$234,593	22	$18,282	52	$16,949
MISC.	98	$75,990	25	$35,057	50	$20,042
* TOTAL *	956	$2,118,791	302	$444,351	305	$154,425

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

CERRO GORDO	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	26	$352,123
BLDG. MTL.	42	$132,787
GEN. MDSE.	20	$435,429
FOOD	35	$123,547
MOTOR VEH.	95	$189,332
APPAREL	47	$101,047
HOME FURN.	58	$86,752
EAT DRINK	132	$290,418
SPECIALTY	320	$245,072
SERVICES	459	$360,147
WHOLESALE	156	$269,824
MISC.	173	$131,089
* TOTAL *	1,563	$2,717,567

CHEROKEE	CHEROKEE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$102,600	16	$19,870	23	$122,470
BLDG. MTL.	10	$25,294	7	$25,405	17	$50,699
GEN. MDSE.	6	$62,460	5	$3,622	11	$66,082
FOOD	11	$34,465			11	$34,465
MOTOR VEH.	23	$44,869	17	$9,802	40	$54,671
APPAREL	13	$25,586			13	$25,586
HOME FURN.	10	$18,654	8	$3,212	18	$21,866
EAT DRINK	26	$39,568	19	$9,737	45	$49,305
SPECIALTY	46	$34,628	55	$8,826	101	$43,454
SERVICES	91	$35,116	97	$28,163	188	$63,279
WHOLESALE	22	$43,488	39	$22,615	61	$66,103
MISC.	32	$48,150	59	$22,275	91	$70,425
* TOTAL *	297	$514,878	322	$153,527	619	$668,405

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

CHICKASAW	NEW HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			16	$32,893	16	$32,893
BLDG. MTL.	6	$22,078	14	$15,834	20	$37,912
GEN. MDSE.	6	$19,834			6	$19,834
FOOD			9	$6,968	9	$6,968
MOTOR VEH.	25	$41,984	24	$19,797	49	$61,781
APPAREL	9	$6,852			9	$6,852
HOME FURN.	8	$9,733	6	$5,472	14	$15,205
EAT DRINK	11	$15,945	26	$23,655	37	$39,600
SPECIALTY	35	$21,193	52	$9,420	87	$30,613
SERVICES	48	$35,338	100	$22,031	148	$57,369
WHOLESALE	16	$48,113	44	$45,792	60	$93,905
MISC.	24	$65,431	51	$27,356	75	$92,787
* TOTAL *	188	$286,501	342	$209,218	530	$495,719

CLARKE	OSCEOLA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	7	$25,596			7	$25,596
GEN. MDSE.						
FOOD	6	$25,856			6	$25,856
MOTOR VEH.	20	$15,743	8	$800	28	$16,543
APPAREL	6	$7,602			6	$7,602
HOME FURN.	12	$6,519			12	$6,519
EAT DRINK	17	$24,857	5	$6,443	22	$31,300
SPECIALTY	40	$17,116	18	$4,877	58	$21,993
SERVICES	68	$25,330	33	$11,038	101	$36,368
WHOLESALE	15	$27,475	13	$4,719	28	$32,194
MISC.	25	$116,613	20	$12,821	45	$129,434
* TOTAL *	216	$292,707	97	$40,698	313	$333,405

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

CLAY CLASS	SPENCER* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$107,762	17	$9,902	23	$117,664
BLDG. MTL.	19	$63,824	10	$17,102	29	$80,926
GEN. MDSE.	12	$123,556			12	$123,556
FOOD	11	$56,534	7	$2,490	18	$59,024
MOTOR VEH.	31	$87,628	17	$8,205	48	$95,833
APPAREL	35	$61,738			35	$61,738
HOME FURN.	25	$49,960	5	$4,338	30	$54,298
EAT DRINK	41	$85,222	16	$6,289	57	$91,511
SPECIALTY	93	$95,570	42	$3,627	135	$99,197
SERVICES	141	$104,523	67	$8,175	208	$112,698
WHOLESALE	40	$97,909	35	$56,909	75	$154,818
MISC.	55	$33,590	38	$9,379	93	$42,969
* TOTAL *	509	$967,816	254	$126,416	763	$1,094,232

CLAYTON CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	33	$96,600
BLDG. MTL.	36	$89,813
GEN. MDSE.	14	$17,032
FOOD	27	$30,996
MOTOR VEH.	63	$44,689
APPAREL	8	$11,599
HOME FURN.	19	$19,920
EAT DRINK	65	$54,794
SPECIALTY	127	$41,427
SERVICES	225	$58,584
WHOLESALE	103	$189,936
MISC.	80	$21,416
* TOTAL *	800	$676,806

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

CLINTON CLASS	CLINTON* NO. OF BUS.	CLINTON* COMPUTED TAX	DE WITT NO. OF BUS.	DE WITT COMPUTED TAX	CAMANCHE NO. OF BUS.	CAMANCHE COMPUTED TAX
UTILITIES	12	$263,545	5	$62,077		
BLDG. MTL.	21	$88,339				
GEN. MDSE.	14	$296,783	5	$28,895		
FOOD	27	$112,050				
MOTOR VEH.	58	$165,157	13	$8,716	6	$2,151
APPAREL	23	$35,216				
HOME FURN.	29	$79,937	12	$14,497		
EAT DRINK	93	$200,936	14	$24,125	8	$6,838
SPECIALTY	155	$237,443	22	$20,055	19	$2,015
SERVICES	280	$155,499	62	$13,751	35	$7,606
WHOLESALE	49	$66,671	31	$55,617		
MISC.	84	$101,546	27	$41,008	18	$23,782
* TOTAL *	845	$1,803,122	191	$268,741	86	$42,392

CLINTON CLASS	OTHER NO. OF BUS.	OTHER COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	24	$18,783	41	$344,405
BLDG. MTL.	17	$15,806	38	$104,145
GEN. MDSE.	5	$1,298	24	$326,976
FOOD	9	$3,772	36	$115,822
MOTOR VEH.	25	$20,645	102	$196,669
APPAREL			23	$35,216
HOME FURN.	7	$2,947	48	$97,381
EAT DRINK	41	$22,706	156	$254,605
SPECIALTY	70	$8,159	266	$267,672
SERVICES	126	$45,873	503	$222,729
WHOLESALE	43	$36,889	123	$159,177
MISC.	56	$25,662	185	$191,998
* TOTAL *	423	$202,540	1,545	$2,316,795

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

CRAWFORD	DENISON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$85,708	17	$36,850	22	$122,558
BLDG. MTL.	12	$32,461	14	$13,176	26	$45,637
GEN. MDSE.	7	$66,850			7	$66,850
FOOD	7	$37,887	12	$7,019	19	$44,906
MOTOR VEH.	20	$30,914	24	$16,044	44	$46,958
APPAREL	13	$21,909			13	$21,909
HOME FURN.	15	$14,293	5	$337	20	$14,630
EAT DRINK	29	$55,810	25	$17,830	54	$73,640
SPECIALTY	44	$37,488	49	$8,030	93	$45,518
SERVICES	80	$48,212	123	$32,022	203	$80,234
WHOLESALE	31	$61,947	47	$36,181	78	$98,128
MISC.	31	$16,843	46	$14,500	77	$31,343
* TOTAL *	294	$510,322	362	$181,989	656	$692,311

DALLAS	PERRY		ADEL*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$56,124			26	$34,280
BLDG. MTL.	8	$20,803	5	$9,582	18	$17,791
GEN. MDSE.	9	$68,113			10	$15,690
FOOD					10	$4,355
MOTOR VEH.	22	$36,514	10	$13,031	40	$24,355
APPAREL	11	$16,709			5	$419
HOME FURN.	10	$7,336			13	$7,675
EAT DRINK	18	$30,008	11	$9,808	34	$21,741
SPECIALTY	44	$25,061	24	$6,743	95	$26,178
SERVICES	96	$65,555	42	$38,285	168	$70,605
WHOLESALE	23	$50,715	7	$12,872	64	$86,435
MISC.	36	$40,555	26	$128,938	69	$45,966
* TOTAL *	282	$417,493	125	$219,259	552	$355,490

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

DALLAS	COUNTY TOTAL	
	NO. OF	COMPUTED
CLASS	BUS.	TAX
UTILITIES	31	$90,404
BLDG. MTL.	31	$48,176
GEN. MDSE.	19	$83,803
FOOD	10	$4,355
MOTOR VEH.	72	$73,900
APPAREL	16	$17,128
HOME FURN.	23	$15,011
EAT DRINK	63	$61,557
SPECIALTY	163	$57,982
SERVICES	306	$174,445
WHOLESALE	94	$150,022
MISC.	131	$215,459
* TOTAL *	959	$992,242

DAVIS	BLOOMFIELD*		OTHER		COUNTY TOTAL	
	NO. OF	COMPUTED	NO. OF	COMPUTED	NO. OF	COMPUTED
CLASS	BUS.	TAX	BUS.	TAX	BUS.	TAX
UTILITIES						
BLDG. MTL.			12	$5,580	12	$5,580
GEN. MDSE.	6	$14,281			6	$14,281
FOOD						
MOTOR VEH.	14	$17,170	7	$1,997	21	$19,167
APPAREL	5	$7,138			5	$7,138
HOME FURN.						
EAT DRINK	9	$12,876	9	$4,329	18	$17,205
SPECIALTY	28	$15,710	43	$5,447	71	$21,157
SERVICES	56	$22,577	37	$5,005	93	$27,582
WHOLESALE	6	$20,980	26	$22,361	32	$43,341
MISC.	37	$87,769	30	$9,386	67	$97,155
* TOTAL *	161	$198,501	164	$54,105	325	$252,606

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

DECATUR	LAMONI		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			11	$25,367	11	$25,367
BLDG. MTL.			8	$10,156	8	$10,156
GEN. MDSE.			6	$9,359	6	$9,359
FOOD			6	$8,854	6	$8,854
MOTOR VEH.	7	$8,975	21	$4,685	28	$13,660
APPAREL			6	$3,929	6	$3,929
HOME FURN.			7	$9,987	7	$9,987
EAT DRINK	9	$13,656	16	$9,019	25	$22,675
SPECIALTY	20	$4,733	52	$9,819	72	$14,552
SERVICES	24	$4,669	62	$11,958	86	$16,627
WHOLESALE	8	$14,049	25	$26,077	33	$40,126
MISC.	20	$34,854	20	$2,791	40	$37,645
* TOTAL *	88	$80,936	240	$132,001	328	$212,937

DELAWARE	MANCHESTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			14	$11,918	14	$11,918
BLDG. MTL.	5	$60,374	14	$28,460	19	$88,834
GEN. MDSE.	7	$49,193			7	$49,193
FOOD	5	$26,231	11	$7,265	16	$33,496
MOTOR VEH.	20	$36,314	17	$8,277	37	$44,591
APPAREL	8	$14,081			8	$14,081
HOME FURN.	5	$10,885	7	$4,078	12	$14,963
EAT DRINK	16	$20,893	28	$17,131	44	$38,024
SPECIALTY	44	$24,909	34	$11,083	78	$35,992
SERVICES	71	$18,099	107	$22,634	178	$40,733
WHOLESALE	23	$60,985	51	$62,655	74	$123,640
MISC.	25	$107,189	54	$9,975	74	$116,661
* TOTAL *	229	$429,153	332	$182,973	561	$612,126

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

DES MOINES	BURLINGTON*		WEST BURLINGTON		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$305,357				
BLDG. MTL.	16	$53,380			8	$24,528
GEN. MDSE.	11	$265,796	5	$80,732		
FOOD	42	$93,532			8	$6,857
MOTOR VEH.	41	$86,287	8	$23,112	33	$30,028
APPAREL	28	$61,923	22	$50,909		
HOME FURN.	44	$77,201			8	$9,969
EAT DRINK	80	$173,399	14	$9,919	14	$15,326
SPECIALTY	146	$125,545	29	$53,778	57	$13,013
SERVICES	217	$174,387	43	$27,570	75	$18,723
WHOLESALE	58	$154,476	8	$30,989	29	$51,334
MISC.	81	$72,474	21	$54,404	55	$24,077
* TOTAL *	773	$1,643,757	150	$331,413	287	$193,855

DES MOINES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$305,357
BLDG. MTL.	24	$77,908
GEN. MDSE.	16	$346,528
FOOD	50	$100,389
MOTOR VEH.	82	$139,427
APPAREL	50	$112,832
HOME FURN.	52	$87,170
EAT DRINK	108	$198,644
SPECIALTY	232	$192,336
SERVICES	335	$220,680
WHOLESALE	95	$236,799
MISC.	157	$150,955
* TOTAL *	1,210	$2,169,025

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

DICKINSON CLASS	SPIRIT LAKE* NO. OF BUS.	SPIRIT LAKE* COMPUTED TAX	OTHER NO. OF BUS.	OTHER COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	6	$79,271	21	$46,034	27	$125,305
BLDG. MTL.			14	$22,270	14	$22,270
GEN. MDSE.			6	$21,126	6	$21,126
FOOD	6	$22,098	2	$9,372	14	$31,470
MOTOR VEH.	13	$31,260	31	$59,235	44	$90,495
APPAREL	8	$20,709	11	$9,098	19	$29,807
HOME FURN.	11	$13,577	17	$10,067	28	$23,644
EAT DRINK	20	$27,768	70	$95,742	90	$123,510
SPECIALTY	42	$76,582	93	$28,192	135	$104,774
SERVICES	63	$36,022	157	$87,698	220	$123,720
WHOLESALE	10	$11,169	35	$55,262	45	$66,431
MISC.	27	$69,414	61	$14,460	84	$83,280
* TOTAL *	206	$387,870	520	$457,962	726	$845,832

DUBUQUE CLASS	DUBUQUE* NO. OF BUS.	DUBUQUE* COMPUTED TAX	DYERSVILLE NO. OF BUS.	DYERSVILLE COMPUTED TAX	OTHER NO. OF BUS.	OTHER COMPUTED TAX
UTILITIES	16	$490,455			16	$30,152
BLDG. MTL.	46	$192,626			17	$65,216
GEN. MDSE.	17	$657,279	5	$26,389		
FOOD	55	$179,459	6	$8,293	14	$11,819
MOTOR VEH.	91	$169,417	12	$17,140	29	$55,353
APPAREL	67	$225,833	9	$11,403		
HOME FURN.	66	$99,838	7	$22,156	5	$5,772
EAT DRINK	162	$338,499	14	$20,595	61	$63,844
SPECIALTY	340	$303,542	30	$16,533	73	$23,939
SERVICES	462	$434,367	50	$36,296	163	$60,641
WHOLESALE	121	$261,460	12	$83,163	70	$92,219
MISC.	128	$142,849	21	$77,760	84	$32,306
* TOTAL *	1,571	$3,495,624	166	$319,728	532	$441,261

DUBUQUE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	32	$520,607
BLDG. MTL.	63	$257,842
GEN. MDSE.	22	$683,668
FOOD	75	$199,571
MOTOR VEH.	132	$241,910
APPAREL	76	$237,236
HOME FURN.	78	$127,766
EAT DRINK	237	$422,938
SPECIALTY	443	$344,014
SERVICES	675	$531,304
WHOLESALE	203	$436,842
MISC.	233	$252,915
* TOTAL *	2,269	$4,256,613

EMMET	ESTHERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$92,135	10	$23,545	15	$115,680
BLDG. MTL.	9	$26,608	10	$17,621	19	$44,229
GEN. MDSE.	12	$66,870			12	$66,870
FOOD	6	$28,125			6	$28,125
MOTOR VEH.	17	$28,784	16	$3,782	33	$32,566
APPAREL	8	$23,683			8	$23,683
HOME FURN.	9	$17,260			9	$17,260
EAT DRINK	21	$33,834	15	$14,518	36	$48,352
SPECIALTY	44	$27,010	32	$7,072	76	$34,082
SERVICES	82	$28,690	62	$13,288	144	$41,978
WHOLESALE	23	$67,903	23	$18,808	46	$86,711
MISC.	26	$7,547	40	$14,118	66	$21,665
* TOTAL *	264	$448,449	208	$112,752	472	$561,201

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

FAYETTE	OELWEIN		WEST UNION*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$84,527	5	$48,770	24	$18,054
BLDG. MTL.	9	$16,545	5	$14,949	15	$27,225
GEN. MDSE.	9	$49,796			9	$43,084
FOOD	6	$26,537			16	$12,825
MOTOR VEH.	17	$31,103	12	$14,982	31	$19,953
APPAREL	17	$18,590				
HOME FURN.	14	$10,668	5	$20,086	10	$717
EAT DRINK	22	$35,507	12	$11,606	36	$24,844
SPECIALTY	52	$35,865	22	$14,438	54	$5,624
SERVICES	83	$55,377	36	$12,680	118	$28,975
WHOLESALE	26	$52,893	10	$26,290	56	$142,100
MISC.	21	$8,433	23	$30,606	60	$28,530
* TOTAL *	281	$425,841	130	$194,407	429	$351,931

FAYETTE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	34	$151,351
BLDG. MTL.	29	$58,719
GEN. MDSE.	18	$92,880
FOOD	22	$39,362
MOTOR VEH.	60	$66,038
APPAREL	17	$18,590
HOME FURN.	29	$31,471
EAT DRINK	70	$71,957
SPECIALTY	128	$55,927
SERVICES	237	$97,032
WHOLESALE	92	$221,283
MISC.	104	$67,569
* TOTAL *	840	$972,179

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

FLOYD CLASS	CHARLES CITY* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$95,567	13	$23,215	20	$118,782
BLDG. MTL.	8	$26,232	11	$17,385	19	$43,617
GEN. MDSE.	8	$89,189	7	$3,713	15	$92,902
FOOD	10	$40,745	11	$3,518	21	$44,263
MOTOR VEH.	22	$36,289	18	$14,120	40	$50,409
APPAREL	18	$23,646			18	$23,646
HOME FURN.	14	$16,777	9	$1,095	23	$17,872
EAT DRINK	23	$44,706	20	$12,019	43	$56,725
SPECIALTY	57	$53,396	60	$5,073	117	$58,469
SERVICES	103	$42,830	107	$21,714	210	$64,544
WHOLESALE	33	$71,005	38	$39,378	71	$110,383
MISC.	41	$19,357	49	$8,193	90	$27,550
* TOTAL *	344	$559,739	343	$149,423	687	$709,162

FRANKLIN CLASS	HAMPTON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$83,206	12	$20,679	18	$103,885
BLDG. MTL.	8	$32,032	12	$7,689	20	$39,721
GEN. MDSE.						
FOOD	5	$7,170	8	$1,711	13	$8,881
MOTOR VEH.	15	$33,853	19	$9,684	34	$43,537
APPAREL	10	$9,997			10	$9,997
HOME FURN.	11	$9,119	7	$1,937	18	$11,056
EAT DRINK	19	$32,083	13	$6,720	32	$38,803
SPECIALTY	39	$21,029	35	$5,261	74	$26,290
SERVICES	59	$26,987	57	$11,673	116	$38,660
WHOLESALE	30	$50,993	44	$34,646	74	$85,639
MISC.	29	$46,996	39	$22,197	68	$69,193
* TOTAL *	231	$353,465	246	$122,197	477	$475,662

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

FREMONT CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	17	$28,524
BLDG. MTL.	17	$16,533
GEN. MDSE.	11	$48,768
FOOD	8	$26,249
MOTOR VEH.	21	$23,245
APPAREL	6	$8,492
HOME FURN.	7	$4,281
EAT DRINK	32	$31,369
SPECIALTY	40	$11,228
SERVICES	112	$30,907
WHOLESALE	30	$32,362
MISC.	29	$9,673
* TOTAL *	330	$271,631

GREENE	JEFFERSON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			12	$13,808	12	$13,808
BLDG. MTL.	10	$15,097	10	$3,840	20	$18,937
GEN. MDSE.	6	$29,717	5	$3,064	11	$32,781
FOOD			6	$4,687	6	$4,687
MOTOR VEH.	7	$13,494	21	$6,442	28	$19,936
APPAREL	11	$9,669			11	$9,669
HOME FURN.	10	$13,336	6	$67	16	$13,403
EAT DRINK	16	$22,363	16	$8,375	32	$30,738
SPECIALTY	44	$20,694	27	$1,721	71	$22,415
SERVICES	63	$38,106	72	$15,822	135	$53,928
WHOLESALE	22	$51,772	25	$51,525	47	$103,297
MISC.	31	$117,933	30	$8,415	61	$126,348
* TOTAL *	220	$332,181	230	$117,766	450	$449,947

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

GRUNDY	GRUNDY CENTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$49,839	14	$28,916	19	$78,755
BLDG. MTL.	6	$4,873	9	$9,342	15	$14,215
GEN. MDSE.			6	$5,343	6	$5,343
FOOD			9	$9,119	9	$9,119
MOTOR VEH.	16	$21,561	22	$11,858	38	$33,419
APPAREL						
HOME FURN.			15	$3,674	15	$3,674
EAT DRINK	7	$7,486	31	$24,364	38	$31,850
SPECIALTY	19	$9,595	50	$9,865	69	$19,460
SERVICES	34	$9,866	96	$25,668	130	$35,554
WHOLESALE	13	$50,979	47	$78,227	60	$129,206
MISC.	27	$47,617	51	$19,745	78	$67,362
* TOTAL *	127	$201,836	350	$226,121	477	$427,957

GUTHRIE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$96,990
BLDG. MTL.	16	$24,808
GEN. MDSE.	8	$8,103
FOOD	12	$19,913
MOTOR VEH.	30	$22,668
APPAREL	8	$5,329
HOME FURN.	8	$10,081
EAT DRINK	37	$33,393
SPECIALTY	69	$15,427
SERVICES	140	$27,481
WHOLESALE	48	$77,046
MISC.	52	$24,148
* TOTAL *	451	$365,387

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

HAMILTON	WEBSTER CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$80,594	19	$34,157	25	$114,751
BLDG. MTL.	12	$24,367	15	$18,951	27	$43,318
GEN. MDSE.	9	$53,099			9	$53,099
FOOD	8	$32,641	6	$5,491	14	$38,132
MOTOR VEH.	20	$22,275	28	$17,057	48	$39,332
APPAREL	8	$22,465			8	$22,465
HOME FURN.	5	$15,696	10	$1,584	15	$17,280
EAT DRINK	27	$42,881	22	$28,410	49	$71,291
SPECIALTY	67	$47,709	46	$9,407	113	$57,116
SERVICES	99	$49,306	98	$31,262	197	$80,568
WHOLESALE	26	$31,670	44	$92,252	70	$123,922
MISC.	36	$8,761	50	$10,663	84	$19,262
* TOTAL *	323	$431,464	336	$249,072	659	$680,536

HANCOCK	GARNER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$57,032	15	$43,298	20	$100,330
BLDG. MTL.			19	$33,931	19	$33,931
GEN. MDSE.			7	$6,899	7	$6,899
FOOD	5	$7,194	10	$10,220	15	$17,414
MOTOR VEH.	6	$4,769	17	$12,559	23	$17,328
APPAREL			5	$4,484	5	$4,484
HOME FURN.			9	$6,560	9	$6,560
EAT DRINK	8	$6,152	23	$25,773	31	$31,925
SPECIALTY	15	$7,261	49	$25,904	64	$33,165
SERVICES	36	$17,129	116	$40,185	152	$57,314
WHOLESALE	13	$45,161	45	$74,630	58	$119,791
MISC.	20	$43,168	60	$16,541	73	$54,786
* TOTAL *	108	$187,866	368	$296,061	476	$483,927

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

HARDIN CLASS	IOWA FALLS NO. OF BUS.	 COMPUTED TAX	ELDORA* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX
UTILITIES	9	$111,844			19	$30,897
BLDG. MTL.	6	$12,981	5	$8,180	22	$65,482
GEN. MDSE.	7	$64,762			5	$6,191
FOOD	10	$31,016			14	$13,836
MOTOR VEH.	17	$24,450	10	$11,294	29	$35,222
APPAREL	13	$21,977				
HOME FURN.	11	$16,109			17	$8,897
EAT DRINK	23	$32,316	5	$8,824	25	$19,993
SPECIALTY	43	$32,822	25	$11,217	74	$9,878
SERVICES	95	$48,657	49	$9,262	114	$30,263
WHOLESALE	20	$51,052	14	$18,198	57	$193,977
MISC.	31	$9,248	39	$73,761	67	$19,895
* TOTAL *	285	$457,234	147	$140,736	443	$434,531

HARDIN CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	28	$142,741
BLDG. MTL.	33	$86,643
GEN. MDSE.	12	$70,953
FOOD	24	$44,852
MOTOR VEH.	56	$70,966
APPAREL	13	$21,977
HOME FURN.	28	$25,006
EAT DRINK	53	$61,133
SPECIALTY	142	$53,917
SERVICES	258	$88,182
WHOLESALE	91	$263,227
MISC.	137	$102,904
* TOTAL *	875	$1,032,501

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

HARRISON	MISSOURI VALLEY		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			16	$56,137	16	$56,137
BLDG. MTL.	5	$11,491	15	$26,557	20	$38,048
GEN. MDSE.	5	$24,015	6	$4,803	11	$28,818
FOOD	5	$11,988	15	$16,284	20	$28,272
MOTOR VEH.	15	$15,566	31	$21,374	46	$36,940
APPAREL			5	$2,475	5	$2,475
HOME FURN.			11	$12,383	11	$12,383
EAT DRINK	14	$30,894	30	$22,293	44	$53,187
SPECIALTY	20	$9,946	58	$8,812	78	$18,758
SERVICES	38	$14,373	113	$26,070	151	$40,443
WHOLESALE	10	$41,432	56	$45,061	66	$86,493
MISC.	21	$51,673	34	$16,727	55	$68,400
* TOTAL *	133	$211,378	390	$258,976	523	$470,354

HENRY	MT PLEASANT*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$136,480	15	$32,256	21	$168,736
BLDG. MTL.	11	$38,811	13	$28,879	24	$67,690
GEN. MDSE.	8	$66,401			8	$66,401
FOOD	5	$30,855	9	$7,040	14	$37,895
MOTOR VEH.	20	$24,788	28	$20,741	48	$45,529
APPAREL	9	$15,013			9	$15,013
HOME FURN.	8	$10,421	7	$15,964	15	$26,385
EAT DRINK	19	$39,200	16	$10,230	35	$49,430
SPECIALTY	50	$39,245	58	$6,399	108	$45,644
SERVICES	74	$23,058	108	$30,217	182	$53,275
WHOLESALE	20	$58,044	48	$48,104	68	$106,148
MISC.	35	$25,284	64	$23,888	99	$49,172
* TOTAL *	265	$507,600	366	$223,718	631	$731,318

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

HOWARD CLASS	CRESCO* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$97,109	7	$2,138	12	$99,247
BLDG. MTL.	8	$33,603	8	$7,540	16	$41,143
GEN. MDSE.	6	$12,434			6	$12,434
FOOD			8	$2,746	8	$2,746
MOTOR VEH.	17	$17,632	11	$6,554	28	$24,186
APPAREL	8	$8,800			8	$8,800
HOME FURN.						
EAT DRINK	13	$10,774	20	$13,431	33	$24,205
SPECIALTY	16	$13,076	32	$9,032	48	$22,108
SERVICES	49	$25,557	71	$8,674	120	$34,231
WHOLESALE	18	$58,070	33	$27,976	51	$86,046
MISC.	32	$31,525	37	$10,218	69	$41,743
* TOTAL *	172	$308,580	227	$88,309	399	$396,889

HUMBOLDT CLASS	HUMBOLDT NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$82,645	14	$11,825	19	$94,470
BLDG. MTL.	10	$22,900	12	$8,281	22	$31,181
GEN. MDSE.						
FOOD			8	$2,354	8	$2,354
MOTOR VEH.	19	$31,527	18	$14,454	37	$45,981
APPAREL	9	$12,720			9	$12,720
HOME FURN.	7	$10,869			7	$10,869
EAT DRINK	16	$22,246	22	$14,843	38	$37,089
SPECIALTY	28	$17,383	44	$3,739	72	$21,122
SERVICES	48	$26,981	66	$11,082	114	$38,063
WHOLESALE	27	$73,320	31	$18,150	58	$91,470
MISC.	32	$90,182	36	$11,349	68	$101,531
* TOTAL *	201	$390,773	251	$96,077	452	$486,850

IDA CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	16	$87,229
BLDG. MTL.	12	$16,289
GEN. MDSE.	6	$23,697
FOOD	12	$22,207
MOTOR VEH.	28	$30,540
APPAREL	10	$7,900
HOME FURN.	10	$5,574
EAT DRINK	20	$18,618
SPECIALTY	50	$14,549
SERVICES	98	$31,732
WHOLESALE	50	$91,803
MISC.	41	$24,167
* TOTAL *	353	$374,305

IOWA CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	14	$88,607
BLDG. MTL.	15	$37,561
GEN. MDSE.	7	$12,893
FOOD	17	$39,420
MOTOR VEH.	51	$48,827
APPAREL	11	$6,826
HOME FURN.	11	$27,258
EAT DRINK	45	$147,488
SPECIALTY	102	$50,445
SERVICES	176	$84,939
WHOLESALE	58	$103,158
MISC.	80	$71,626
* TOTAL *	587	$719,048

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

JACKSON	MAQUOKETA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$79,446	21	$37,962	28	$117,408
BLDG. MTL.	8	$25,238	12	$41,568	20	$66,806
GEN. MDSE.	7	$55,888			7	$55,888
FOOD	7	$32,120	18	$9,092	25	$41,212
MOTOR VEH.	23	$25,479	19	$17,155	42	$42,634
APPAPEL	16	$15,093	6	$3,856	22	$18,949
HOME FURN.	12	$15,067	8	$1,350	20	$16,417
EAT DRINK	30	$36,205	44	$34,383	74	$70,568
SPECIALTY	44	$36,153	73	$28,743	117	$64,896
SERVICES	100	$30,330	156	$36,390	256	$66,720
WHOLESALE	15	$31,614	48	$87,836	63	$119,450
MISC.	31	$15,992	52	$14,961	83	$30,953
* TOTAL *	300	$398,625	457	$313,296	757	$711,921

JASPER	NEWTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$155,296	24	$130,494	32	$285,790
BLDG. MTL.	11	$44,905	22	$46,171	33	$91,076
GEN. MDSE.	16	$109,504	7	$12,441	23	$121,945
FOOD	9	$77,328	12	$12,296	21	$89,624
MOTOR VEH.	38	$65,795	44	$44,617	82	$110,412
APPAREL	20	$31,053			20	$31,053
HOME FURN.	27	$54,221	12	$3,175	39	$57,396
EAT DRINK	37	$82,214	26	$19,720	63	$101,934
SPECIALTY	109	$69,023	111	$18,852	220	$87,875
SERVICES	166	$134,017	165	$50,806	331	$184,823
WHOLESALE	33	$61,738	74	$125,230	107	$186,968
MISC.	49	$36,300	78	$61,305	126	$97,605
* TOTAL *	523	$921,394	574	$525,107	1,097	$1,446,501

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

JEFFERSON	FAIRFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$101,950	9	$3,793	14	$105,743
BLDG. MTL.	11	$53,407	7	$4,979	18	$58,386
GEN. MDSE.	7	$62,101			7	$62,101
FOOD	13	$39,367			13	$39,367
MOTOR VEH.	22	$35,711	14	$8,735	36	$44,446
APPAREL	17	$27,298			17	$27,298
HOME FURN.	21	$16,053			21	$16,053
EAT DRINK	26	$46,253	8	$4,353	34	$52,606
SPECIALTY	77	$39,748	25	$6,597	102	$46,345
SERVICES	98	$41,155	70	$10,630	168	$51,785
WHOLESALE	30	$45,148	26	$18,249	56	$63,397
MISC.	47	$48,617	33	$6,654	80	$55,271
* TOTAL *	374	$558,808	192	$63,990	566	$622,798

JOHNSON	IOWA CITY*		CORALVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	12	$429,360			12	$9,632
BLDG. MTL.	25	$121,754	6	$90,515	19	$81,384
GEN. MDSE.	14	$420,544			5	$5,252
FOOD	32	$190,992	5	$50,726	14	$9,732
MOTOR VEH.	56	$131,622	22	$31,059	26	$18,106
APPAREL	61	$142,537			6	$785
HOME FURN.	55	$97,042	13	$36,890	13	$7,241
EAT DRINK	104	$359,033	31	$139,162	31	$104,357
SPECIALTY	246	$355,585	31	$35,804	96	$35,225
SERVICES	294	$404,264	75	$91,620	173	$59,314
WHOLESALE	57	$162,317	17	$91,735	56	$67,428
MISC.	121	$178,931	36	$109,146	89	$15,106
* TOTAL *	1,077	$2,993,981	236	$676,657	540	$413,562

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

JOHNSON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$438,992
BLDG. MTL.	50	$293,653
GEN. MDSE.	19	$425,796
FOOD	51	$251,450
MOTOR VEH.	104	$180,787
APPAREL	67	$143,322
HOME FURN.	81	$141,173
EAT DRINK	166	$602,552
SPECIALTY	373	$426,614
SERVICES	542	$555,198
WHOLESALE	130	$321,480
MISC.	246	$303,183
* TOTAL *	1,853	$4,084,200

JONES	ANAMOSA*		MONTICELLO		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$148,824			17	$10,154
BLDG. MTL.	6	$17,165	6	$14,586	15	$13,312
GEN. MDSE.			6	$19,250		
FOOD	5	$15,188	10	$15,858	13	$3,857
MOTOR VEH.	14	$14,024	19	$26,674	25	$28,871
APPAREL	6	$4,662	5	$3,315		
HOME FURN.			11	$10,008	8	$608
EAT DRINK	11	$12,124	9	$12,423	23	$21,878
SPECIALTY	26	$11,277	41	$23,573	51	$9,297
SERVICES	43	$18,079	44	$16,565	111	$18,313
WHOLESALE	14	$23,394	22	$53,846	45	$36,929
MISC.	24	$25,133	30	$89,716	51	$12,870
* TOTAL *	154	$289,870	203	$285,814	359	$156,089

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

JONES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$158,978
BLDG. MTL.	27	$45,063
GEN. MDSE.	6	$19,250
FOOD	28	$34,903
MOTOR VEH.	58	$69,569
APPAREL	11	$7,977
HOME FURN.	19	$10,616
EAT DRINK	43	$46,425
SPECIALTY	118	$44,147
SERVICES	198	$52,957
WHOLESALE	81	$114,169
MISC.	105	$127,719
* TOTAL *	716	$731,773

KEOKUK	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	19	$52,321
BLDG. MTL.	23	$27,942
GEN. MDSE.		
FOOD	18	$13,190
MOTOR VEH.	39	$30,367
APPAREL		
HOME FURN.	12	$13,673
EAT DRINK	41	$32,134
SPECIALTY	80	$15,374
SERVICES	168	$37,545
WHOLESALE	79	$94,727
MISC.	79	$36,379
* TOTAL *	558	$353,652

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

KOSSUTH	ALGONA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			25	$23,694	25	$23,694
BLDG. MTL.	9	$23,289	19	$26,894	28	$50,183
GEN. MDSE.	10	$90,867	6	$10,277	16	$101,144
FOOD	8	$33,181	15	$8,575	23	$41,756
MOTOR VEH.	21	$44,778	35	$32,553	56	$77,331
APPAREL	16	$21,150	9	$2,590	25	$23,740
HOME FURN.	11	$20,933	7	$5,650	18	$26,583
EAT DRINK	28	$50,330	31	$20,864	59	$71,194
SPECIALTY	59	$54,587	79	$16,654	138	$71,241
SERVICES	90	$41,535	126	$34,426	216	$75,961
WHOLESALE	38	$226,901	67	$101,920	105	$328,821
MISC.	42	$98,055	71	$22,499	113	$120,554
* TOTAL *	332	$705,606	490	$306,596	822	$1,012,202

LEE	FT MADISON*		KEOKUK		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			10	$151,745	16	$35,729
BLDG. MTL.	10	$45,558	11	$43,728	15	$17,231
GEN. MDSE.	8	$74,989	11	$95,753	5	$37,870
FOOD	10	$28,416	10	$49,663	11	$34,174
MOTOR VEH.	29	$35,127	25	$60,058	29	$24,561
APPAREL	10	$20,265	18	$31,656		
HOME FURN.	11	$24,325	16	$20,258	13	$17,855
EAT DRINK	38	$68,578	47	$88,501	26	$24,548
SPECIALTY	57	$40,383	85	$100,238	70	$19,034
SERVICES	102	$54,430	129	$88,567	138	$58,602
WHOLESALE	23	$102,186	31	$42,944	60	$105,762
MISC.	31	$94,093	62	$98,082	71	$17,992
* TOTAL *	329	$588,350	455	$871,193	454	$393,358

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

LEE CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	26	$187,474
BLDG. MTL.	36	$106,517
GEN. MDSE.	24	$208,612
FOOD	31	$112,253
MOTOR VEH.	83	$119,746
APPAREL	28	$51,921
HOME FURN.	40	$62,438
EAT DRINK	111	$181,627
SPECIALTY	212	$159,655
SERVICES	369	$201,599
WHOLESALE	114	$250,892
MISC.	164	$210,167
* TOTAL *	1,238	$1,852,901

LINN CLASS	CEDAR RAPIDS* NO. OF BUS.	COMPUTED TAX	MARION NO. OF BUS.	COMPUTED TAX	HIAWATHA NO. OF BUS.	COMPUTED TAX
UTILITIES	28	$1,131,600	6	$184,840		
BLDG. MTL.	63	$537,777	12	$32,700		
GEN. MDSE.	31	$1,386,907				
FOOD	98	$354,452	13	$70,743		
MOTOR VEH.	165	$360,178	34	$58,808	9	$1,946
APPAREL	136	$265,409	13	$11,858		
HOME FURN.	118	$284,165	18	$42,372		
EAT DRINK	263	$783,934	39	$131,481	5	$3,193
SPECIALTY	632	$735,363	117	$77,491	19	$929
SERVICES	891	$1,012,249	144	$80,703	35	$14,525
WHOLESALE	276	$1,327,906	51	$98,769	9	$38,794
MISC.	309	$390,393	64	$39,079	23	$11,975
* TOTAL *	3,030	$8,570,333	511	$828,844	100	$71,362

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

LINN	MT VERNON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			30	$27,160	64	$1,343,600
BLDG. MTL.			35	$65,212	110	$635,689
GEN. MDSE.			8	$5,570	39	$1,392,477
FOOD			20	$19,478	121	$444,673
MOTOR VEH.	5	$4,568	46	$49,321	259	$474,821
APPAREL	6	$3,866	7	$1,424	162	$282,557
HOME FURN.			13	$1,944	149	$328,461
EAT DRINK	9	$13,142	51	$39,627	367	$971,377
SPECIALTY	22	$26,532	130	$31,432	920	$871,747
SERVICES	27	$11,093	210	$41,897	1,307	$1,160,467
WHOLESALE	6	$3,142	86	$83,728	428	$1,552,339
MISC.	21	$90,162	133	$43,997	550	$575,606
* TOTAL *	96	$152,505	769	$410,790	4,476	$10,033,834

LOUISA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	15	$37,820
BLDG. MTL.	12	$20,903
GEN. MDSE.	7	$8,953
FOOD	9	$11,120
MOTOR VEH.	25	$33,440
APPAREL	7	$3,392
HOME FURN.	10	$11,270
EAT DRINK	32	$45,776
SPECIALTY	52	$18,174
SERVICES	88	$21,111
WHOLESALE	33	$71,604
MISC.	34	$8,859
* TOTAL *	324	$292,422

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

LUCAS	CHARITON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			7	$4,290	7	$4,290
BLDG. MTL.	5	$19,867			5	$19,867
GEN. MDSE.	6	$41,295			6	$41,295
FOOD						
MOTOR VEH.	19	$19,291	8	$14,416	27	$33,707
APPAREL	13	$14,318			13	$14,318
HOME FURN.	9	$10,761	5	$488	14	$11,249
EAT DRINK	18	$22,373	11	$5,670	29	$28,043
SPECIALTY	41	$17,415	33	$12,490	74	$29,905
SERVICES	74	$22,815	41	$5,129	115	$27,944
WHOLESALE	10	$11,789	16	$20,882	26	$32,671
MISC.	25	$82,345	21	$14,715	46	$97,060
* TOTAL *	220	$262,269	142	$78,080	362	$340,349

LYON	ROCK RAPIDS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$31,487	13	$12,175	18	$43,662
BLDG. MTL.			14	$21,375	14	$21,375
GEN. MDSE.						
FOOD			11	$6,708	11	$6,708
MOTOR VEH.	9	$6,417	24	$17,735	33	$24,152
APPAREL	5	$7,821			5	$7,821
HOME FURN.			10	$10,575	10	$10,575
EAT DRINK	9	$10,343	23	$19,968	32	$30,311
SPECIALTY	17	$6,977	47	$5,431	64	$12,408
SERVICES	36	$16,445	85	$17,543	121	$33,988
WHOLESALE	9	$28,572	49	$55,248	58	$83,820
MISC.	31	$39,277	48	$34,056	79	$73,333
* TOTAL *	121	$147,339	324	$200,814	445	$348,153

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

MADISON	WINTERSET*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			8	$8,424	8	$8,424
BLDG. MTL.	8	$19,580	6	$8,478	14	$28,058
GEN. MDSE.	7	$17,889	5	$1,914	12	$19,803
FOOD	6	$22,379	5	$2,199	11	$24,578
MOTOR VEH.	14	$27,349	13	$7,832	27	$35,181
APPAREL	8	$11,417			8	$11,417
HOME FURN.	7	$5,271			7	$5,271
EAT DRINK	13	$11,529	13	$11,190	26	$22,719
SPECIALTY	30	$19,324	43	$5,514	73	$24,838
SERVICES	51	$21,000	72	$11,926	123	$32,926
WHOLESALE	10	$36,952	36	$7,899	46	$44,851
MISC.	23	$43,010	28	$3,410	51	$46,420
* TOTAL *	177	$235,700	229	$68,786	406	$304,486

MAHASKA	OSKALOOSA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$143,849	15	$13,842	20	$157,691
BLDG. MTL.	16	$70,052	11	$13,802	27	$83,854
GEN. MDSE.	13	$124,760	5	$2,213	18	$126,973
FOOD	12	$59,544			12	$59,544
MOTOR VEH.	38	$47,508	14	$7,653	52	$55,161
APPAREL	18	$31,745	8	$1,776	26	$33,521
HOME FURN.	18	$37,080	5	$535	23	$37,615
EAT DRINK	38	$84,442	20	$8,253	58	$92,695
SPECIALTY	101	$66,598	45	$3,781	146	$70,379
SERVICES	131	$66,685	87	$20,664	218	$87,349
WHOLESALE	38	$104,133	33	$23,530	71	$127,663
MISC.	55	$44,029	60	$11,169	115	$55,198
* TOTAL *	483	$880,425	303	$107,218	786	$987,643

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

MARION CLASS	KNOXVILLE* NO. OF BUS.	COMPUTED TAX	PELLA NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$125,918	5	$63.280	18	$31.384
BLDG. MTL.	10	$23.456	12	$40,971	15	$25.444
GEN. MDSE.	7	$55,359	6	$27,776	7	$11.336
FOOD	9	$31,360	8	$20,189	8	$3.425
MOTOR VEH.	23	$26,232	19	$26,408	17	$13,447
APPAREL	16	$16.254	13	$19,826		
HOME FURN.	15	$12,737	10	$22,807	9	$6,304
EAT DRINK	25	$49,331	17	$37,542	20	$21.215
SPECIALTY	40	$32,199	48	$41,667	60	$7.098
SERVICES	79	$54,901	71	$35.679	97	$15,350
WHOLESALE	18	$14,622	21	$44.642	40	$22,275
MISC.	22	$24,063	38	$21,931	29	$5.906
* TOTAL *	271	$466,432	268	$402.718	320	$163,184

MARION CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	30	$220,582
BLDG. MTL.	37	$89.871
GEN. MDSE.	20	$94.471
FOOD	25	$54.974
MOTOR VEH.	59	$66,087
APPAREL	29	$36.080
HOME FURN.	34	$41,848
EAT DRINK	62	$108.088
SPECIALTY	148	$80,964
SERVICES	247	$105,930
WHOLESALE	79	$81.539
MISC.	89	$51.900
* TOTAL *	859	$1,032.334

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

MARSHALL	MARSHALLTOWN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$302,898	20	$14,650	28	$317,548
BLDG. MTL.	25	$121,907	11	$9,886	36	$131,793
GEN. MDSE.	13	$207,395			13	$207,395
FOOD	24	$98,763	14	$6,520	38	$105,283
MOTOR VEH.	51	$84,885	23	$20,457	74	$105,342
APPAREL	35	$69,326			35	$69,326
HOME FURN.	40	$60,163	9	$1,908	49	$62,071
EAT DRINK	68	$157,445	23	$19,168	91	$176,613
SPECIALTY	151	$164,044	61	$6,973	212	$171,017
SERVICES	230	$159,274	101	$37,181	331	$196,455
WHOLESALE	56	$80,143	57	$50,319	113	$130,462
MISC.	71	$133,961	50	$31,787	121	$165,748
* TOTAL *	772	$1,640,204	369	$198,849	1,141	$1,839,053

MILLS	GLENWOOD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			13	$7,866	13	$7,866
BLDG. MTL.	5	$9,143	9	$4,399	14	$13,542
GEN. MDSE.						
FOOD	7	$19,612			7	$19,612
MOTOR VEH.	9	$14,354	16	$12,048	25	$26,402
APPAREL	7	$17,510			7	$17,510
HOME FURN.						
EAT DRINK	11	$22,311	17	$13,021	28	$35,332
SPECIALTY	26	$11,285	34	$5,535	60	$16,820
SERVICES	50	$23,237	50	$9,568	100	$32,805
WHOLESALE	9	$18,731	28	$29,189	37	$47,920
MISC.	23	$92,769	38	$16,049	61	$108,818
* TOTAL *	147	$228,952	205	$97,675	352	$326,627

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

MITCHELL CLASS	OSAGE* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			12	$75,351	12	$75,351
BLDG. MTL.	7	$20,981	15	$18,294	22	$39,275
GEN. MDSE.	6	$8,353	5	$3,476	11	$11,829
FOOD	6	$10,792	9	$7,348	15	$18,140
MOTOR VEH.	13	$23,283	18	$14,065	31	$37,348
APPAREL	7	$8,797			7	$8,797
HOME FURN.	7	$6,590	7	$4,388	14	$10,978
EAT DRINK	10	$12,183	22	$16,718	32	$28,901
SPECIALTY	24	$13,510	43	$5,473	67	$18,983
SERVICES	49	$13,546	70	$20,425	119	$33,971
WHOLESALE	13	$31,124	36	$37,874	49	$68,998
MISC.	19	$39,812	35	$14,785	54	$54,597
* TOTAL *	161	$188,971	272	$218,197	433	$407,168

MONONA CLASS	ONAWA* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$52,822	17	$18,178	23	$71,000
BLDG. MTL.	5	$18,842	13	$14,008	18	$32,850
GEN. MDSE.	6	$20,202			6	$20,202
FOOD			10	$8,199	10	$8,199
MOTOR VEH.	16	$23,863	19	$13,321	35	$37,184
APPAREL	7	$5,105			7	$5,105
HOME FURN.	5	$1,792	10	$4,905	15	$6,697
EAT DRINK	8	$15,419	33	$20,216	41	$35,635
SPECIALTY	20	$12,227	39	$8,025	59	$20,252
SERVICES	45	$18,045	79	$27,412	124	$45,457
WHOLESALE	18	$42,070	49	$63,331	67	$105,401
MISC.	22	$17,485	32	$15,405	54	$32,890
* TOTAL *	158	$227,872	301	$193,000	459	$420,872

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

MONROE CLASS	ALBIA* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$52,477			5	$52,477
BLDG. MTL.			7	$619	7	$619
GEN. MDSE.	5	$24,884			5	$24,884
FOOD	7	$18,389			7	$18,389
MOTOR VEH.	14	$12,208	6	$5,855	20	$18,063
APPAREL	7	$8,095			7	$8,095
HOME FURN.	10	$12,433			10	$12,433
EAT DRINK	16	$10,707	6	$5,154	22	$15,861
SPECIALTY	34	$20,147	11	$3,640	45	$23,787
SERVICES	54	$21,353	37	$17,974	91	$39,327
WHOLESALE	11	$12,607	13	$11,178	24	$23,785
MISC.	23	$28,348	29	$9,816	52	$38,164
* TOTAL *	186	$221,648	109	$54,236	295	$275,884

MONTGOMERY CLASS	RED OAK* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$83,907	6	$10,253	11	$94,160
BLDG. MTL.	9	$21,909	8	$8,696	17	$30,605
GEN. MDSE.	7	$66,788			7	$66,788
FOOD						
MOTOR VEH.	20	$25,692	8	$8,013	28	$33,705
APPAREL	11	$13,149			11	$13,149
HOME FURN.	9	$12,820			9	$12,820
EAT DRINK	18	$33,460	14	$7,403	32	$40,863
SPECIALTY	50	$50,401	41	$8,006	91	$58,407
SERVICES	90	$45,842	55	$14,972	145	$60,814
WHOLESALE	23	$70,020	32	$13,894	55	$83,914
MISC.	46	$37,905	42	$32,059	88	$69,964
* TOTAL *	288	$461,893	206	$103,296	494	$565,189

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

MUSCATINE	MUSCATINE*		WEST LIBERTY		WILTON	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$275,116				
BLDG. MTL.	15	$106,889	5	$3,893		
GEN. MDSE.	12	$142,507				
FOOD	17	$84,334				
MOTOR VEH.	51	$85,482	6	$10,225	8	$5,182
APPAREL	33	$53,972				
HOME FURN.	27	$55,764			5	$5,724
EAT DRINK	67	$132,773	9	$5,274	6	$6,196
SPECIALTY	130	$167,800	16	$7,846	18	$22,803
SERVICES	197	$142,384	35	$22,370	22	$5,594
WHOLESALE	33	$42,730	8	$20,433	13	$8,510
MISC.	76	$45,935	27	$28,911	22	$236,534
* TOTAL *	667	$1,335,686	106	$98,952	94	$290,543

MUSCATINE	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$11,141	16	$286,257
BLDG. MTL.	12	$16,305	32	$127,087
GEN. MDSE.			12	$142,507
FOOD			17	$84,334
MOTOR VEH.	12	$9,419	77	$110,308
APPAREL			33	$53,972
HOME FURN.			32	$61,488
EAT DRINK	11	$8,908	93	$153,151
SPECIALTY	60	$3,643	224	$202,092
SERVICES	55	$8,804	309	$179,152
WHOLESALE	37	$53,810	91	$125,483
MISC.	55	$32,311	180	$343,691
* TOTAL *	249	$144,341	1,116	$1,869,522

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

OBRIEN	SHELDON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			15	$59,671	15	$59,671
BLDG. MTL.	10	$26,324	22	$20,625	32	$46,949
GEN. MDSE.	5	$45,847	6	$4,204	11	$50,051
FOOD	7	$16,092	11	$8,392	18	$24,484
MOTOR VEH.	16	$19,133	32	$21,202	48	$40,335
APPAREL	6	$20,058	12	$3,187	18	$23,245
HOME FURN.	11	$11,354	13	$13,028	24	$24,382
EAT DRINK	12	$24,107	34	$37,985	46	$62,092
SPECIALTY	34	$46,860	82	$19,177	116	$66,037
SERVICES	72	$23,264	135	$48,989	207	$72,253
WHOLESALE	27	$62,888	56	$51,663	83	$114,551
MISC.	27	$77,467	54	$18,366	81	$95,833
* TOTAL *	227	$373,394	472	$306,489	699	$679,883

OSCEOLA	SIBLEY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			7	$2,347	7	$2,347
BLDG. MTL.	8	$14,294	7	$5,727	15	$20,021
GEN. MDSE.						
FOOD						
MOTOR VEH.	8	$8,456	13	$3,411	21	$11,867
APPAREL	8	$10,663			8	$10,663
HOME FURN.	5	$3,282			5	$3,282
EAT DRINK	11	$11,877	12	$11,369	23	$23,246
SPECIALTY	16	$17,259	22	$6,208	38	$23,467
SERVICES	37	$17,438	47	$8,027	84	$25,465
WHOLESALE	13	$21,734	30	$30,918	43	$52,652
MISC.	33	$69,504	34	$12,224	67	$81,728
* TOTAL *	139	$174,507	172	$80,231	311	$254,738

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

PAGE CLASS	CLARINDA* NO. OF BUS.	CLARINDA* COMPUTED TAX	SHENANDOAH NO. OF BUS.	SHENANDOAH COMPUTED TAX	OTHER NO. OF BUS.	OTHER COMPUTED TAX
UTILITIES					9	$8,042
BLDG. MTL.	6	$14,799	16	$45,266	5	$8,817
GEN. MDSE.	6	$21,953	6	$22,640		
FOOD			8	$13,896	5	$1,585
MOTOR VEH.	13	$12,757	23	$23,630	13	$6,954
APPAREL	9	$13,616	15	$24,646		
HOME FURN.	9	$14,663	8	$21,544	6	$1,297
EAT DRINK	23	$31,913	13	$15,800	6	$3,357
SPECIALTY	36	$32,598	52	$42,004	22	$3,169
SERVICES	70	$27,407	86	$35,357	54	$9,856
WHOLESALE	23	$69,835	24	$36,230	17	$29,112
MISC.	25	$72,159	50	$91,234	32	$9,333
* TOTAL *	220	$311,700	301	$372,247	169	$81,522

PAGE CLASS	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	9	$8,042
BLDG. MTL.	27	$68,882
GEN. MDSE.	12	$44,593
FOOD	13	$15,481
MOTOR VEH.	49	$43,341
APPAREL	24	$38,262
HOME FURN.	23	$37,504
EAT DRINK	42	$51,070
SPECIALTY	110	$77,771
SERVICES	210	$72,620
WHOLESALE	64	$135,177
MISC.	107	$172,726
* TOTAL *	690	$765,469

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

PALO ALTO	EMMETSBURG*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			10	$20,360	10	$20,360
BLDG. MTL.	6	$19,150	10	$22,562	16	$41,712
GEN. MDSE.	5	$17,929			5	$17,929
FOOD			9	$5,810	9	$5,810
MOTOR VEH.	17	$39,321	14	$10,002	31	$49,323
APPAREL	8	$8,287			8	$8,287
HOME FURN.	6	$4,129	5	$7,020	11	$11,149
EAT DRINK	10	$10,147	29	$22,517	39	$32,664
SPECIALTY	22	$18,823	34	$4,864	56	$23,687
SERVICES	53	$34,298	71	$15,493	124	$49,791
WHOLESALE	21	$29,103	26	$44,683	47	$73,786
MISC.	23	$58,014	40	$4,136	63	$62,150
* TOTAL *	171	$239,201	248	$157,447	419	$396,648

PLYMOUTH	LE MARS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$112,612	13	$26,581	18	$139,193
BLDG. MTL.	10	$23,980	19	$45,997	29	$69,977
GEN. MDSE.	6	$62,955	5	$4,355	11	$67,310
FOOD	5	$42,548	13	$8,775	18	$51,323
MOTOR VEH.	17	$23,423	39	$43,073	56	$66,496
APPAREL	14	$24,354	7	$5,760	21	$30,114
HOME FURN.	12	$13,283	9	$11,682	21	$24,965
EAT DRINK	27	$64,993	41	$33,839	68	$98,832
SPECIALTY	55	$50,327	75	$18,675	130	$69,002
SERVICES	85	$39,668	142	$34,050	227	$73,718
WHOLESALE	36	$70,585	51	$46,780	87	$117,365
MISC.	37	$16,105	56	$10,083	93	$26,188
* TOTAL *	309	$544,833	470	$289,650	779	$834,483

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

POCAHONTAS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$93,774
BLDG. MTL.	17	$42,262
GEN. MDSE.	8	$10,481
FOOD	13	$20,612
MOTOR VEH.	38	$26,137
APPAREL	12	$8,144
HOME FURN.	19	$16,672
EAT DRINK	31	$26,022
SPECIALTY	68	$24,214
SERVICES	132	$35,802
WHOLESALE	54	$67,034
MISC.	59	$27,271
* TOTAL *	476	$398,425

POLK	DES MOINES*		WEST DES MOINES		URBANDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	54	$3,004,245	5	$15,142		
BLDG. MTL.	138	$1,181,309	14	$89,737		
GEN. MDSE.	79	$2,207,662	17	$559,758		
FOOD	157	$806,588	15	$86,956		
MOTOR VEH.	390	$1,115,359	25	$41,068	9	$13,037
APPAREL	202	$572,617	62	$195,498		
HOME FURN.	238	$744,374	34	$84,855	6	$684
EAT DRINK	523	$1,457,017	54	$224,232	15	$36,699
SPECIALTY	1,267	$1,500,612	202	$222,652	36	$29,463
SERVICES	1,862	$2,859,340	156	$230,248	55	$40,722
WHOLESALE	567	$2,646,017	49	$114,027	10	$7,286
MISC.	649	$1,291,659	52	$89,439	19	$62,847
* TOTAL *	6,126	$19,386,799	685	$1,953,612	150	$190,738

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

POLK CLASS	ALTOONA NO. OF BUS.	 COMPUTED TAX	ANKENY NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX
UTILITIES			5	$128,243	18	$25,969
BLDG. MTL.			9	$62,224	14	$36,546
GEN. MDSE.			5	$27,568	6	$9,482
FOOD			15	$59,319	12	$39,805
MOTOR VEH.	6	$26,228	26	$52,689	29	$24,362
APPAREL	6	$2,757	12	$16,276	7	$3,342
HOME FURN.	11	$4,037	14	$6,765	9	$3,672
EAT DRINK	10	$53,616	24	$61,337	36	$98,530
SPECIALTY	31	$16,174	91	$77,632	84	$32,867
SERVICES	52	$131,337	116	$75,048	137	$70,495
WHOLESALE	13	$4,104	30	$53,368	42	$74,347
MISC.	28	$59,434	36	$29,068	189	$106,252
* TOTAL *	157	$297,687	383	$649,537	550	$465,012

POLK CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	82	$3,173,599
BLDG. MTL.	175	$1,369,816
GEN. MDSE.	107	$2,804,470
FOOD	199	$992,668
MOTOR VEH.	485	$1,272,743
APPAREL	289	$790,490
HOME FURN.	312	$844,387
EAT DRINK	662	$1,931,431
SPECIALTY	1,711	$1,879,400
SERVICES	2,378	$3,407,190
WHOLESALE	711	$2,899,149
MISC.	940	$1,578,042
* TOTAL *	8,051	$22,943,385

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

POTTAWATTAMIE	COUNCIL BLUFFS*		CARTER LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$431,912			33	$180,961
BLDG. MTL.	20	$126,237			36	$51,076
GEN. MDSE.	13	$310,745				
FOOD	34	$206,830			22	$21,928
MOTOR VEH.	95	$225,571	7	$10,862	69	$79,417
APPAREL	29	$60,711			11	$7,820
HOME FURN.	32	$45,963			14	$13,276
EAT DRINK	125	$366,766	9	$9,345	55	$77,802
SPECIALTY	213	$201,326	6	$1,120	131	$39,859
SERVICES	360	$268,416	17	$3,436	224	$93,175
WHOLESALE	73	$107,353	5	$3,811	72	$133,483
MISC.	90	$48,270	9	$22,680	84	$126,674
* TOTAL *	1,089	$2,400,100	53	$51,254	751	$825,471

POTTAWATTAMIE COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	38	$612,873
BLDG. MTL.	56	$177,313
GEN. MDSE.	13	$310,745
FOOD	56	$228,758
MOTOR VEH.	171	$315,850
APPAREL	40	$68,531
HOME FURN.	46	$59,239
EAT DRINK	189	$453,913
SPECIALTY	350	$242,305
SERVICES	601	$365,027
WHOLESALE	150	$244,647
MISC.	183	$197,624
* TOTAL *	1,893	$3,276,825

POWESHIEK	GRINNELL		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$216,765	19	$63,836	26	$280,601
BLDG. MTL.	8	$24,746	9	$20,205	17	$44,951
GEN. MDSE.	6	$58,061	6	$5,696	12	$63,757
FOOD	10	$41,514	6	$8,175	16	$49,689
MOTOR VEH.	22	$31,397	32	$37,197	54	$68,594
APPAREL	11	$15,457			11	$15,457
HOME FURN.	7	$13,915	6	$8,577	13	$22,492
EAT DRINK	21	$40,521	25	$35,334	46	$75,855
SPECIALTY	47	$47,650	62	$10,892	109	$58,542
SERVICES	80	$32,189	105	$36,387	185	$68,576
WHOLESALE	31	$52,140	51	$72,321	82	$124,461
MISC.	22	$13,875	61	$16,537	83	$30,412
* TOTAL *	272	$588,230	382	$315,157	654	$903,387

RINGGOLD	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$47,157
BLDG. MTL.	7	$10,008
GEN. MDSE.		
FOOD		
MOTOR VEH.	21	$23,452
APPAREL		
HOME FURN.	5	$2,413
EAT DRINK	15	$11,898
SPECIALTY	33	$8,495
SERVICES	81	$20,236
WHOLESALE	19	$21,967
MISC.	31	$24,799
* TOTAL *	226	$170,425

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

SAC	SAC CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$44,396	19	$26,209	25	$70,605
BLDG. MTL.			17	$46,795	17	$46,795
GEN. MDSE.			10	$6,486	10	$6,486
FOOD			12	$11,054	12	$11,054
MOTOR VEH.	16	$17,041	33	$30,392	49	$47,433
APPAREL	9	$10,975	5	$2,105	14	$13,080
HOME FURN.	6	$4,442			6	$4,442
EAT DRINK	9	$7,739	29	$25,652	38	$33,391
SPECIALTY	23	$12,983	62	$14,391	85	$27,374
SERVICES	42	$15,743	100	$41,153	142	$56,896
WHOLESALE	15	$10,409	58	$76,077	73	$86,486
MISC.	32	$36,721	64	$25,056	96	$61,777
* TOTAL *	158	$160,449	409	$305,370	567	$465,819

SCOTT	DAVENPORT*		BETTENDORF		LE CLAIRE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	17	$979,096	8	$140,006		
BLDG. MTL.	57	$313,656	11	$89,253		
GEN. MDSE.	30	$810,157	6	$273,712		
FOOD	76	$295,523	23	$89,900		
MOTOR VEH.	136	$281,965	43	$72,685		
APPAREL	105	$266,823	20	$31,074		
HOME FURN.	103	$288,820	21	$43,306		
EAT DRINK	244	$677,831	49	$170,895	6	$7,108
SPECIALTY	466	$690,979	136	$125,830	25	$2,963
SERVICES	670	$614,347	174	$273,190	23	$2,657
WHOLESALE	215	$703,444	48	$172,186		
MISC.	261	$477,204	57	$82,489	22	$18,666
* TOTAL *	2,380	$6,399,845	596	$1,564,526	76	$31,394

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

SCOTT	ELDRIDGE		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			21	$17,480	46	$1,136,582
BLDG. MTL.			15	$14,590	83	$417,499
GEN. MDSE.			8	$9,786	44	$1,093,655
FOOD	6	$14,567	13	$12,488	118	$412,478
MOTOR VEH.			30	$64,882	209	$419,532
APPAREL					125	$297,897
HOME FURN.			10	$9,682	134	$341,808
EAT DRINK	9	$12,307	47	$72,361	355	$940,502
SPECIALTY	22	$7,883	106	$29,777	755	$857,432
SERVICES	31	$22,089	143	$45,597	1,041	$957,880
WHOLESALE	20	$83,219	55	$65,878	338	$1,024,727
MISC.	24	$39,965	137	$68,058	501	$686,382
* TOTAL *	112	$180,030	585	$410,579	3,749	$8,586,374

SHELBY	HARLAN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			17	$9,145	17	$9,145
BLDG. MTL.	12	$20,183	12	$9,366	24	$29,549
GEN. MDSE.	7	$30,914			7	$30,914
FOOD	5	$29,094	8	$2,311	13	$31,405
MOTOR VEH.	20	$32,071	21	$12,543	41	$44,614
APPAREL	11	$15,744	5	$80	16	$15,824
HOME FURN.	12	$13,961	8	$3,339	20	$17,300
EAT DRINK	21	$25,564	21	$14,231	42	$39,795
SPECIALTY	51	$42,858	34	$9,013	85	$51,871
SERVICES	64	$50,052	92	$16,878	156	$66,930
WHOLESALE	21	$47,871	42	$55,484	63	$103,355
MISC.	30	$115,251	50	$9,358	80	$124,609
* TOTAL *	254	$423,563	310	$141,748	564	$565,311

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

SIOUX CLASS	HAWARDEN NO. OF BUS.	HAWARDEN COMPUTED TAX	ORANGE CITY* NO. OF BUS.	ORANGE CITY* COMPUTED TAX	ROCK VALLEY NO. OF BUS.	ROCK VALLEY COMPUTED TAX
UTILITIES						
BLDG. MTL.	6	$13,364	7	$16,765	7	$18,537
GEN. MDSE.						
FOOD	5	$4,930				
MOTOR VEH.	8	$5,243	10	$29,140	7	$11,595
APPAREL	6	$6,999	7	$11,202		
HOME FURN.	7	$3,757	15	$13,126	6	$6,270
EAT DRINK	12	$11,511	5	$5,750	10	$8,674
SPECIALTY	17	$7,397	28	$18,347	21	$7,980
SERVICES	36	$10,179	46	$11,506	42	$29,862
WHOLESALE	12	$27,608	17	$42,379	14	$25,069
MISC.	17	$29,709	28	$76,886	29	$96,635
* TOTAL *	126	$120,697	163	$225,101	136	$204,622

SIOUX CLASS	SIOUX CENTER NO. OF BUS.	SIOUX CENTER COMPUTED TAX	OTHER NO. OF BUS.	OTHER COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES			17	$21,497	17	$21,497
BLDG. MTL.	14	$52,648	13	$15,719	47	$117,033
GEN. MDSE.	5	$9,052			5	$9,052
FOOD			8	$4,013	13	$8,943
MOTOR VEH.	13	$28,233	26	$33,600	64	$107,811
APPAREL	6	$8,392	5	$1,878	24	$28,471
HOME FURN.	10	$8,846	15	$12,167	53	$44,166
EAT DRINK	8	$13,381	24	$20,039	59	$59,355
SPECIALTY	34	$28,898	78	$12,049	178	$74,671
SERVICES	55	$16,068	150	$35,632	329	$103,247
WHOLESALE	20	$65,526	74	$89,812	137	$250,394
MISC.	41	$56,220	83	$59,415	198	$318,865
* TOTAL *	206	$287,264	493	$305,821	1,124	$1,143,505

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

STORY	AMES		NEVADA*		STORY CITY	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$278,838				
BLDG. MTL.	22	$93,522	7	$27,226	6	$10,498
GEN. MDSE.	22	$409,921				
FOOD	28	$117,288	6	$16,455		
MOTOR VEH.	48	$106,416	15	$17,804	10	$11,710
APPAREL	47	$124,900			5	$3,129
HOME FURN.	45	$93,770	5	$6,494		
EAT DRINK	88	$297,738	12	$15,399	8	$18,677
SPECIALTY	232	$210,383	33	$16,313	25	$16,556
SERVICES	255	$379,941	58	$30,515	35	$10,650
WHOLESALE	61	$94,905	19	$64,846	6	$20,238
MISC.	101	$54,976	37	$116,944	24	$40,196
* TOTAL *	956	$2,262,598	192	$311,996	119	$131,654

STORY	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	18	$24,809	25	$303,647
BLDG. MTL.	22	$21,374	57	$152,620
GEN. MDSE.	10	$9,235	32	$419,156
FOOD	16	$11,006	50	$144,749
MOTOR VEH.	26	$19,057	99	$154,987
APPAREL	5	$1,178	57	$129,207
HOME FURN.	14	$19,928	64	$120,192
EAT DRINK	30	$25,721	138	$357,535
SPECIALTY	105	$49,261	395	$292,513
SERVICES	144	$27,280	492	$448,386
WHOLESALE	57	$43,620	143	$223,609
MISC.	101	$31,045	261	$241,517
* TOTAL *	546	$281,870	1,813	$2,988,118

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

TAMA CLASS	TAMA NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			17	$108,592	17	$108,592
BLDG. MTL.			23	$36,261	23	$36,261
GEN. MDSE.			8	$32,294	8	$32,294
FOOD			16	$28,940	16	$28,940
MOTOR VEH.	9	$12,145	35	$28,374	44	$40,519
APPAREL	5	$4,542	10	$8,664	15	$13,206
HOME FURN.	6	$8,387	18	$10,513	24	$18,900
EAT DRINK	11	$11,923	41	$41,527	52	$53,450
SPECIALTY	19	$9,040	69	$27,716	88	$36,756
SERVICES	42	$11,278	165	$34,577	207	$45,855
WHOLESALE	12	$59,045	67	$111,758	79	$170,803
MISC.	29	$44,925	60	$18,469	89	$63,394
* TOTAL *	133	$161,285	529	$487,685	662	$648,970

TAYLOR CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$26,413
BLDG. MTL.	17	$16,370
GEN. MDSE.	7	$10,431
FOOD	7	$8,711
MOTOR VEH.	18	$14,206
APPAREL	8	$6,312
HOME FURN.	6	$1,874
EAT DRINK	25	$19,853
SPECIALTY	53	$12,665
SERVICES	102	$18,512
WHOLESALE	40	$41,932
MISC.	30	$3,905
* TOTAL *	333	$181,184

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

UNION	CRESTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$74,939	8	$8,677	14	$83,616
BLDG. MTL.	8	$29,728			8	$29,728
GEN. MDSE.	8	$73,487			8	$73,487
FOOD	6	$48,931			6	$48,931
MOTOR VEH.	28	$34,406	10	$5,113	38	$39,519
APPAREL	11	$15,821			11	$15,821
HOME FURN.	14	$14,339			14	$14,339
EAT DRINK	24	$52,051	8	$3,328	32	$55,379
SPECIALTY	63	$62,040	31	$2,326	94	$64,366
SERVICES	101	$44,223	41	$6,687	142	$50,910
WHOLESALE	12	$38,140	18	$8,954	30	$47,094
MISC.	40	$29,993	32	$12,075	72	$42,068
* TOTAL *	321	$518,098	148	$47,160	469	$565,258

VAN BUREN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	17	$13,232
BLDG. MTL.	13	$18,292
GEN. MDSE.	8	$6,053
FOOD	12	$8,099
MOTOR VEH.	31	$11,881
APPAREL		
HOME FURN.	10	$5,654
EAT DRINK	23	$18,062
SPECIALTY	52	$10,512
SERVICES	118	$17,330
WHOLESALE	40	$17,962
MISC.	46	$11,089
* TOTAL *	370	$138,186

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

WAPELLO	OTTUMWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$246,432	15	$11,542	23	$257,974
BLDG. MTL.	18	$87,817	15	$15,980	33	$103,797
GEN. MDSE.	14	$233,900			14	$233,900
FOOD	19	$105,205	6	$3,363	25	$108,568
MOTOR VEH.	57	$89,077	29	$14,459	86	$103,536
APPAREL	30	$41,804			30	$41,804
HOME FURN.	43	$121,505	5	$225	48	$121,730
EAT DRINK	73	$144,730	16	$14,131	89	$158,861
SPECIALTY	177	$144,235	67	$13,005	244	$157,240
SERVICES	269	$130,317	91	$14,861	360	$145,178
WHOLESALE	50	$95,049	30	$25,784	80	$120,833
MISC.	65	$44,317	48	$9,332	113	$53,649
* TOTAL *	823	$1,484,388	322	$122,682	1,145	$1,607,070

WARREN	INDIANOLA*		CARLISLE		NORWALK	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	8	$25,868				
GEN. MDSE.	7	$61,693				
FOOD	10	$42,860				
MOTOR VEH.	25	$56,244	8	$15,264	5	$4,039
APPAREL	11	$13,545				
HOME FURN.	11	$10,860				
EAT DRINK	22	$47,699	6	$3,800		
SPECIALTY	32	$33,237	14	$2,512	23	$4,385
SERVICES	103	$38,457	31	$5,477	30	$5,520
WHOLESALE	29	$41,700			5	$12,240
MISC.	30	$93,803	27	$34,550	18	$17,000
* TOTAL *	338	$465,966	86	$61,603	81	$43,184

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

WARREN	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$8,401	14	$8,401
BLDG. MTL.	10	$12,689	18	$38,557
GEN. MDSE.			7	$61,693
FOOD	10	$8,339	20	$51,199
MOTOR VEH.	25	$10,980	63	$86,527
APPAREL			11	$13,545
HOME FURN.	8	$1,553	19	$12,413
EAT DRINK	16	$7,061	44	$58,560
SPECIALTY	63	$6,808	182	$46,942
SERVICES	99	$28,512	263	$77,966
WHOLESALE	42	$35,833	76	$89,773
MISC.	50	$11,409	123	$156,614
* TOTAL *	335	$131,437	840	$702,190

WASHINGTON	WASHINGTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$80,271	19	$31,987	24	$112,258
BLDG. MTL.	10	$31,406	17	$35,875	27	$67,281
GEN. MDSE.	7	$57,469	8	$11,655	15	$69,124
FOOD	7	$34,629	10	$11,932	17	$46,561
MOTOR VEH.	20	$18,640	26	$25,697	46	$44,337
APPAREL	13	$31,972			13	$31,972
HOME FURN.	15	$18,229	15	$8,524	30	$26,753
EAT DRINK	26	$41,522	25	$28,360	51	$69,882
SPECIALTY	52	$36,035	85	$21,889	137	$57,924
SERVICES	87	$60,826	156	$46,948	243	$107,774
WHOLESALE	35	$97,061	59	$78,904	94	$175,965
MISC.	35	$13,232	80	$34,499	115	$47,731
* TOTAL *	312	$521,292	500	$336,270	812	$857,562

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

WAYNE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	17	$34,415
BLDG. MTL.	17	$21,307
GEN. MDSE.		
FOOD	9	$13,214
MOTOR VEH.	27	$24,266
APPAREL	6	$5,374
HOME FURN.		
EAT DRINK	21	$15,649
SPECIALTY	66	$12,192
SERVICES	101	$20,966
WHOLESALE	48	$26,945
MISC.	42	$16,406
* TOTAL *	354	$190,734

WEBSTER	FT DODGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$320,927	32	$57,182	39	$378,109
BLDG. MTL.	19	$147,557	20	$33,675	39	$181,232
GEN. MDSE.	17	$394,964	7	$6,782	24	$401,746
FOOD	16	$80,209	26	$10,992	42	$91,201
MOTOR VEH.	53	$103,550	25	$29,546	78	$133,096
APPAREL	46	$96,970	5	$2,849	51	$99,819
HOME FURN.	45	$87,863	13	$4,676	58	$92,539
EAT DRINK	97	$211,311	37	$46,939	134	$258,250
SPECIALTY	157	$153,986	54	$17,320	211	$171,306
SERVICES	291	$190,976	145	$34,194	436	$225,170
WHOLESALE	82	$234,240	55	$67,092	137	$301,332
MISC.	89	$82,026	77	$64,579	166	$146,605
* TOTAL *	919	$2,104,579	496	$375,826	1,415	$2,480,405

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

WINNEBAGO CLASS	FOREST CITY* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			10	$48,760	10	$48,760
BLDG. MTL.	6	$11,458	16	$20,768	22	$32,226
GEN. MDSE.			5	$24,698	5	$24,698
FOOD	8	$14,787	7	$10,811	15	$25,598
MOTOR VEH.	13	$14,070	23	$14,423	36	$28,493
APPAREL			7	$3,246	7	$3,246
HOME FURN.	7	$9,068	10	$8,581	17	$17,649
EAT DRINK	9	$10,573	21	$26,693	30	$37,266
SPECIALTY	32	$9,784	51	$17,255	83	$27,039
SERVICES	44	$15,760	95	$49,826	139	$65,586
WHOLESALE	11	$19,065	45	$56,085	56	$75,150
MISC.	20	$49,513	52	$41,707	68	$84,452
* TOTAL *	150	$154,078	338	$316,085	488	$470,163

WINNESHIEK CLASS	DECORAH* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			20	$26,610	20	$26,610
BLDG. MTL.	9	$30,211	14	$15,886	23	$46,097
GEN. MDSE.	5	$57,949	5	$3,262	10	$61,211
FOOD	8	$29,876	16	$11,123	24	$40,999
MOTOR VEH.	21	$33,396	23	$19,007	44	$52,403
APPAREL	14	$33,968			14	$33,968
HOME FURN.	13	$11,796	7	$6,797	20	$18,593
EAT DRINK	30	$46,997	29	$26,073	59	$73,070
SPECIALTY	61	$58,921	49	$6,974	110	$65,895
SERVICES	83	$50,987	112	$28,296	195	$79,283
WHOLESALE	23	$41,019	45	$82,719	68	$123,738
MISC.	41	$112,915	52	$28,936	93	$141,851
* TOTAL *	308	$508,035	372	$255,683	680	$763,718

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

WOODBURY CLASS	SIOUX CITY* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	16	$703,244	27	$121,394	43	$824,638
BLDG. MTL.	53	$342,001	22	$22,076	75	$364,077
GEN. MDSE.	19	$678,374	7	$7,657	26	$686,031
FOOD	63	$325,470	22	$11,668	85	$337,138
MOTOR VEH.	123	$258,754	45	$41,189	168	$299,943
APPAREL	95	$327,630			95	$327,630
HOME FURN.	74	$169,654	9	$22,797	83	$192,451
EAT DRINK	204	$488,319	49	$42,321	253	$530,640
SPECIALTY	364	$454,207	77	$11,815	441	$466,022
SERVICES	599	$551,798	159	$40,013	758	$591,811
WHOLESALE	205	$623,611	55	$36,913	260	$660,524
MISC.	183	$263,585	110	$23,817	291	$287,330
* TOTAL *	1,998	$5,186,647	580	$381,588	2,578	$5,568,235

WORTH CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	13	$36,255
BLDG. MTL.	17	$17,909
GEN. MDSE.	5	$4,118
FOOD	8	$13,584
MOTOR VEH.	17	$10,813
APPAREL		
HOME FURN.	9	$4,172
EAT DRINK	22	$17,704
SPECIALTY	53	$13,651
SERVICES	85	$20,990
WHOLESALE	39	$58,986
MISC.	40	$9,097
* TOTAL *	308	$207,279

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1983

WRIGHT	CLARION*		EAGLE GROVE		BELMOND	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					5	$33,309
BLDG. MTL.	7	$14,885	5	$8,560		
GEN. MDSE.						
FOOD						
MOTOR VEH.	12	$10,991	12	$20,465	8	$10,606
APPAREL			5	$6,582		
HOME FURN.			6	$4,891	8	$8,401
EAT DRINK	12	$13,895	14	$12,321	11	$18,226
SPECIALTY	28	$12,933	21	$10,572	14	$15,211
SERVICES	51	$35,164	44	$54,663	44	$11,237
WHOLESALE	16	$46,117	9	$29,857	16	$47,659
MISC.	29	$65,884	28	$40,155	26	$48,256
* TOTAL *	155	$199,869	144	$188,066	132	$192,905

WRIGHT	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	11	$7,260	16	$40,569
BLDG. MTL.	7	$39,357	19	$62,802
GEN. MDSE.				
FOOD				
MOTOR VEH.	14	$9,503	46	$51,565
APPAREL			5	$6,582
HOME FURN.			14	$13,292
EAT DRINK	11	$5,259	48	$49,701
SPECIALTY	31	$5,905	94	$44,621
SERVICES	58	$15,575	197	$116,639
WHOLESALE	28	$18,539	69	$142,172
MISC.	33	$30,046	116	$184,341
* TOTAL *	193	$131,444	624	$712,284
LATE FILERS	5,391	$1,283,874		
* GRAND TOTAL *	92,973	$134,762,682		

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1983

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENTS	48	$1,329,713	$53,189	.04%
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	615	$121,669,038	$4,866,754	3.61%
ELECTRIC AND GAS UTILITIES	614	$364,423,073	$14,576,751	10.82%
WATER AND SANITATION UTILITIES	642	$24,201,544	$967,946	.72%
TRANSPORTATION COMPANIES	393	$8,198,536	$327,947	.24%
* GROUP TOTALS *	2,264	$518,492,191	$20,739,398	15.39%
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	1,093	$133,927,908	$5,356,524	3.97%
PAINT AND GLASS STORES	249	$12,332,918	$493,203	.37%
HARDWARE STORES	881	$53,498,411	$2,139,565	1.59%
GARDEN SUPPLY STORES	532	$18,862,210	$753,603	.56%
MOBILE HOME DEALERS	65	$491,335	$19,656	.01%
* GROUP TOTALS *	2,820	$219,112,782	$8,762,551	6.50%
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	335	$217,395,794	$8,695,826	6.45%
VARIETY STORES	368	$108,250,776	$4,329,718	3.21%
MISCELLANEOUS GENERAL MERCHANDISE STORES	710	$46,646,609	$1,868,084	1.39%
* GROUP TOTALS *	1,413	$372,293,179	$14,893,628	11.05%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1983

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	1,632	$166,112,169	$6,644,370	4.93%
MEAT AND FISH MARKETS	54	$130,749	$5,222	.00%
FRUIT AND VEGETABLE MARKETS	19	$384,170	$15,366	.01%
CONFECTIONERY STORES	134	$2,040,197	$81,570	.06%
DAIRY PRODUCT STORES	83	$1,614,165	$64,403	.05%
BAKERIES	139	$1,257,373	$50,291	.04%
MISCELLANEOUS FOOD STORES	330	$1,871,053	$74,805	.06%
* GROUP TOTALS *	2,391	$173,409,876	$6,936,027	5.15%
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	925	$48,702,170	$1,948,089	1.45%
AUTOMOTIVE PARTS	1,217	$64,005,507	$2,560,141	1.90%
GAS STATIONS	3,138	$80,641,234	$3,235,531	2.40%
RECREATIONAL VEHICLES	600	$18,738,031	$749,409	.56%
* GROUP TOTALS *	5,880	$212,086,942	$8,493,170	6.30%
APPAREL GROUP				
MEN'S AND BOY'S APPAREL STORES	242	$16,601,082	$663,806	.49%
WOMEN'S APPAREL STORES	857	$39,804,970	$1,592,059	1.18%
FAMILY AND CHILDREN'S APPAREL STORES	476	$20,220,041	$808,059	.60%

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	523	$26,387,526	$1,055,098	.78%
OTHER APPAREL STORES	346	$8,920,515	$356,658	.26%
* GROUP TOTALS *	2,444	$111,934,134	$4,475,680	3.32%

HOME FURNISHINGS AND APPLIANCES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FURNITURE STORES	754	$49,136,787	$1,965,116	1.46%
HOME FURNISHING STORES	606	$15,245,734	$609,728	.45%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	1,556	$50,949,067	$2,036,782	1.51%
* GROUP TOTALS *	2,916	$115,331,588	$4,611,626	3.42%

EATING AND DRINKING PLACES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
EATING PLACES	4,509	$257,078,074	$10,271,172	7.62%
DRINKING PLACES	2,512	$59,374,196	$2,372,847	1.76%
* GROUP TOTALS *	7,021	$316,452,270	$12,644,019	9.38%

SPECIALTY RETAIL STORES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DRUG STORES	718	$46,449,584	$1,857,543	1.38%
LIQUOR STORES	220	$20,849,029	$833,964	.62%
USED MERCHANDISE STORES	1,988	$10,944,410	$437,789	.32%
SPORTING GOODS STORES	1,636	$24,237,633	$969,318	.72%
BOOKS AND STATIONERY STORES	533	$13,007,188	$520,202	.39%
JEWELRY STORES	621	$22,939,178	$917,223	.68%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1983

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	1,843	$6,048,645	$242,020	.18%
GIFT AND NOVELTY SHOPS	836	$12,600,089	$503,927	.37%
MAIL ORDER STORES	258	$7,732,309	$309,297	.23%
VENDING MACHINES	288	$11,654,217	$466,116	.35%
DIRECT SELLING	1,871	$11,503,174	$460,268	.34%
FUEL AND ICE DEALERS	396	$13,764,762	$550,589	.41%
FLORISTS	675	$16,035,887	$641,424	.48%
OTHER SPECIALTY SHOPS	3,808	$52,695,470	$2,106,484	1.56%
* GROUP TOTALS *	15,691	$270,461,575	$10,816,164	8.03%

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FINANCE, INSURANCE AND REAL ESTATE	895	$13,237,741	$529,477	.39%
HOTELS AND OTHER LODGING PLACES	802	$50,615,933	$2,024,469	1.50%
LAUNDRY AND CLEANING	1,065	$19,371,209	$774,524	.57%
PHOTOGRAPHIC STUDIOS	707	$6,200,172	$247,891	.18%
BEAUTY SHOPS	4,667	$24,710,957	$988,045	.73%
BARBER SHOPS	1,137	$5,282,451	$211,168	.16%
SHOE REPAIR SHOPS	173	$1,005,096	$40,180	.03%
FUNERAL HOMES	444	$10,377,392	$415,097	.31%
OTHER PERSONAL SERVICES	571	$3,198,389	$127,879	.09%
BUILDING MAINTENANCE	153	$1,734,634	$69,377	.05%
EMPLOYMENT AGENCIES	69	$1,042,972	$41,707	.03%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1983

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	1,522	$38,850,092	$1,553,890	1.15%
AUTOMOBILE RENTAL AND STORAGE	120	$4,744,232	$189,737	.14%
AUTOMOBILE REPAIR AND SERVICES	4,416	$62,403,241	$2,495,611	1.85%
ELECTRICAL REPAIR	1,071	$13,708,684	$548,202	.41%
WATCH, JEWELRY REPAIR	59	$242,619	$9,704	.01%
FURNITURE REPAIR	898	$2,662,284	$106,485	.08%
MISCELLANEOUS REPAIR	3,386	$40,383,024	$1,615,187	1.20%
MOTION PICTURE THEATRES	233	$9,117,493	$364,688	.27%
AMUSEMENT PARKS AND SERVICES	2,019	$42,475,372	$1,698,538	1.26%
EDUCATION INSTITUTIONS	297	$7,153,732	$286,148	.21%
OTHER SERVICES	994	$28,974,086	$1,158,924	.86%
* GROUP TOTALS *	25,698	$387,491,805	$15,496,928	11.50%

WHOLESALE GOODS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MOTOR VEHICLE	352	$15,077,116	$603,074	.45%
FURNITURE AND HOME FURNISHINGS	35	$1,012,957	$40,518	.03%
CONSTRUCTION MATERIALS	1,736	$95,914,610	$3,836,317	2.85%
FARM AND CONSTRUCTION MACHINERY	3,058	$246,825,805	$9,872,486	7.33%
MISCELLANEOUS DURABLE GOODS	348	$11,437,121	$457,480	.34%
APPAREL, PIECE GOODS	41	$1,858,190	$74,327	.06%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1983

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	266	$7,528,781	$301,830	.22%
MISCELLANEOUS NONDURABLE GOODS	2,843	$70,510,938	$2,820,794	2.09%
* GROUP TOTALS *	8,679	$450,165,518	$18,006,826	13.36%

MISCELLANEOUS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
AGRICULTURE PRODUCTION AND SERVICES	625	$9,201,137	$368,039	.27%
MINING	100	$6,091,997	$243,655	.18%
GENERAL CONTRACTORS	1,264	$15,197,530	$608,534	.45%
PLUMBING AND HEATING CONTRACTORS	1,582	$27,430,419	$1,097,604	.81%
PAINTING CONTRACTORS	724	$4,237,033	$169,356	.13%
ELECTRICAL CONTRACTORS	1,174	$18,558,213	$742,432	.55%
CARPENTRY CONTRACTORS	812	$5,401,669	$216,067	.16%
OTHER SPECIAL TRADE CONTRACTORS	1,076	$16,918,289	$676,861	.50%
FOOD MANUFACTURERS	157	$2,363,629	$94,498	.07%
APPAREL AND TEXTILE MANUFACTURERS	43	$1,443,816	$57,756	.04%
FURNITURE, WOOD AND PAPER MANUFACTURERS	212	$5,917,390	$236,661	.18%
PUBLISHERS OF BOOKS AND NEWSPAPERS	219	$2,475,946	$99,082	.07%
COMMERCIAL PRINTERS	618	$21,828,347	$873,024	.65%
NONMETALLIC PRODUCT MANUFACTURERS	268	$13,212,647	$528,505	.39%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1983

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	652	$31,877,889	$1,275,112	.95%
MISCELLANEOUS MANUFACTURERS	156	$3,698,830	$147,952	.11%
TEMPORARY RETAILERS	635	$2,857,537	$114,464	.08%
* GROUP TOTALS *	10,317	$188,712,318	$7,549,602	5.60%
* LATE FILERS *	5,391	$38,854,336	$1,283,874	.95%
** GRAND TOTAL **	92,973	$3,376,128,227	$134,762,682	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

USE TAX

USE TAX REPORT ON MOTOR VEHICLES AND TRAILERS
BY COUNTIES
QUARTER ENDING JUNE 30, 1983

Counties	Units	Dollars	Counties	Units	Tax Due
Adair	457	$ 58,534.51	Jefferson	1,093	$ 117,331.44
Adams	295	27,935.38	Johnson	3,973	610,207.34
Allamakee	846	96,804.62	Jones	1,179	145,098.86
Appanoose	861	75,257.50	Keokuk	783	105,769.60
Audubon	399	59,399.89	Kossuth	1,308	182,704.29
Benton	1,301	150,630.66	Lee	2,578	289,660.35
Black Hawk	8,209	964,588.67	Linn	10,247	1,341,972.70
Boone	1,616	199,145.64	Louisa	875	97,022.97
Bremer	1,284	160,692.74	Lucas	621	66,815.60
Buchanan	1,273	144,054.60	Lyon	682	91,876.41
Buena Vista	1,150	156,026.34	Madison	775	76,302.59
Butler	1,019	121,678.42	Mahaska	1,301	161,387.04
Calhoun	707	94,125.42	Marion	1,685	209,769.84
Carroll	1,220	193,202.58	Marshall	2,645	322,521.31
Cass	1,033	146,724.24	Mills	739	97,587.15
Cedar	1,152	164,324.19	Mitchell	677	87,759.58
Cerro Gordo	2,925	393,880.76	Monona	688	91,517.02
Cherokee	953	121,019.82	Monroe	548	81,253.35
Chickasaw	853	99,805.92	Montgomery	755	86,975.37
Clarke	487	53,650.87	Muscatine	3,187	370,479.27
Clay	1,116	151,892.18	O'Brien	907	115,502.91
Clayton	1,239	158,826.98	Osceola	404	47,450.80
Clinton	3,248	391,860.45	Page	993	113,064.76
Crawford	1,110	138,667.51	Palo Alto	671	92,405.84
Dallas	1,827	219,168.19	Plymouth	1,332	194,370.85
Davis	490	54,516.18	Pocahontas	596	85,391.75
Decatur	496	50,974.70	Polk	20,064	2,781,182.03
Delaware	1,091	148,311.24	Pottawattamie	5,393	637,924.32
Des Moines	2,938	327,161.83	Poweshiek	1,256	161,356.54
Dickinson	936	129,824.84	Ringgold	287	34,109.62
Dubuque	4,941	628,011.89	Sac	704	97,119.11
Emmet	703	89,048.54	Scott	8,917	1,279,970.92
Fayette	1,391	190,811.48	Shelby	697	98,450.49
Floyd	986	123,817.99	Sioux	1,620	226,227.77
Franklin	710	101,576.73	Story	3,359	455,415.59
Fremont	511	70,685.05	Tama	1,063	133,789.80
Greene	687	88,131.25	Taylor	445	51,534.63
Grundy	752	107,516.92	Union	826	93,988.94
Guthrie	608	72,126.59	Van Buren	455	47,412.23
Hamilton	1,111	141,373.05	Wapello	2,890	293,330.96
Hancock	750	105,131.89	Warren	2,269	273,460.82
Hardin	1,312	163,406.52	Washington	1,344	169,387.03
Harrison	947	109,773.33	Wayne	439	52,448.28
Henry	1,168	137,735.17	Webster	2,680	324,994.17
Howard	538	65,584.88	Winnebago	724	95,854.52
Humboldt	703	89,342.96	Winneshiek	1,103	135,324.93
Ida	533	72,970.49	Woodbury	5,828	758,973.81
Iowa	917	142,602.75	Worth	458	70,183.49
Jackson	1,288	133,271.95	Wright	861	117,655.87
Jasper	2,315	261,448.05	Motor Vehicle	9	4,716.97
			GRAND TOTAL	170,335	$21,824,066.18

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1983

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	34	$702,447	$28,099	.20%
ELECTRIC AND GAS UTILITIES	22	$11,733,089	$469,322	3.42%
WATER AND SANITATION UTILITIES	3	$43,275	$1,730	.01%
TRANSPORTATION COMPANIES	53	$8,400,273	$336,012	2.45%
* GROUP TOTALS *	112	$20,879,084	$835,163	6.08%
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	127	$3,447,045	$137,880	1.00%
PAINT AND GLASS STORES	9	$59,684	$2,387	.02%
HARDWARE STORES	29	$436,713	$17,466	.13%
GARDEN SUPPLY STORES	13	$113,863	$4,555	.03%
MOBILE HOME DEALERS	3	$550	$22	.00%
* GROUP TOTALS *	181	$4,057,855	$162,310	1.18%
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	6	$10,431,138	$417,247	3.04%
VARIETY STORES	5	$205,857	$8,234	.06%
MISCELLANEOUS GENERAL MERCHANDISE STORES	4	$106,345	$4,253	.03%
* GROUP TOTALS *	15	$10,743,340	$429,734	3.13%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1983

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	9	$97,920	$3,916	.03%
MEAT AND FISH MARKETS	4	$8,561	$342	.00%
FRUIT AND VEGETABLE MARKETS	0	$0	$0	.00%
CONFECTIONERY STORES	2	$0	$0	.00%
DAIRY PRODUCT STORES	1	$38,629	$1,545	.01%
BAKERIES	1	$0	$0	.00%
MISCELLANEOUS FOOD STORES	8	$48,810	$1,952	.01%
* GROUP TOTALS *	25	$193,920	$7,755	.06%
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	15	$147,508	$5,899	.04%
AUTOMOTIVE PARTS	56	$1,808,233	$72,329	.53%
GAS STATIONS	36	$1,397,964	$55,917	.41%
RECREATIONAL VEHICLES	14	$522,139	$20,885	.15%
* GROUP TOTALS *	121	$3,875,844	$155,030	1.13%
APPAREL GROUP				
MEN'S AND BOY'S APPAREL STORES	3	$12,399	$496	.00%
WOMEN'S APPAREL STORES	17	$78,591	$3,144	.02%
FAMILY AND CHILDREN'S APPAREL STORES	7	$278,152	$11,125	.08%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1963

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	17	$683,370	$27,336	.20%
OTHER APPAREL STORES	12	$54,197	$2,168	.02%
* GROUP TOTALS *	56	$1,106,709	$44,269	.32%
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	74	$1,260,824	$50,430	.37%
HOME FURNISHING STORES	50	$5,256,317	$210,221	1.53%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	104	$2,378,203	$95,132	.69%
* GROUP TOTALS *	228	$8,895,344	$355,783	2.59%
EATING AND DRINKING PLACES GROUP				
EATING PLACES	18	$228,426	$9,136	.07%
DRINKING PLACES	0	$0	$0	.00%
* GROUP TOTALS *	18	$228,426	$9,136	.07%
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	6	$128,911	$5,157	.04%
LIQUOR STORES	1	$22,976	$919	.01%
USED MERCHANDISE STORES	18	$1,310,393	$52,415	.38%
SPORTING GOODS STORES	10	$52,494	$2,100	.02%
BOOKS AND STATIONERY STORES	27	$529,470	$21,180	.15%
JEWELRY STORES	14	$236,830	$9,472	.07%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1983

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	21	$249,739	$9,990	.07%
GIFT AND NOVELTY SHOPS	13	$916,993	$36,681	.27%
MAIL ORDER STORES	27	$4,519,148	$180,766	1.32%
VENDING MACHINES	33	$911,092	$36,444	.27%
DIRECT SELLING	131	$5,510,271	$220,408	1.60%
FUEL AND ICE DEALERS	36	$920,846	$36,834	.27%
FLORISTS	3	$2,153	$86	.00%
OTHER SPECIALTY SHOPS	195	$12,101,949	$484,075	3.52%
* GROUP TOTALS *	535	$27,413,265	$1,096,527	7.98%
SERVICES GROUP				
FINANCE, INSURANCE AND REAL ESTATE	73	$1,608,189	$64,326	.47%
HOTELS AND OTHER LODGING PLACES	5	$56,182	$2,247	.02%
LAUNDRY AND CLEANING	42	$2,056,757	$82,270	.60%
PHOTOGRAPHIC STUDIOS	31	$282,631	$11,307	.08%
BEAUTY SHOPS	2	$14,726	$589	.00%
BARBER SHOPS	0	$0	$0	.00%
SHOE REPAIR SHOPS	0	$0	$0	.00%
FUNERAL HOMES	1	$3,534	$141	.00%
OTHER PERSONAL SERVICES	16	$466,508	$18,660	.14%
BUILDING MAINTENANCE	21	$1,153,569	$46,142	.34%
EMPLOYMENT AGENCIES	2	$490	$20	.00%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1983

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	614	$26,621,976	$1,064,869	7.75%
AUTOMOBILE RENTAL AND STORAGE	21	$175,194	$7,007	.05%
AUTOMOBILE REPAIR AND SERVICES	27	$1,494,588	$59,783	.44%
ELECTRICAL REPAIR	38	$511,123	$20,444	.15%
WATCH, JEWELRY REPAIR	1	$236	$9	.00%
FURNITURE REPAIR	2	$5,434	$217	.00%
MISCELLANEOUS REPAIR	86	$1,662,449	$66,526	.48%
MOTION PICTURE THEATRES	10	$309,354	$12,374	.09%
AMUSEMENT PARKS AND SERVICES	24	$122,245	$4,891	.04%
EDUCATION INSTITUTIONS	4	$31,950	$1,278	.01%
OTHER SERVICES	32	$674,578	$26,983	.20%
* GROUP TOTALS *	1,052	$37,251,713	$1,490,083	10.85%
WHOLESALE GOODS GROUP				
MOTOR VEHICLE	54	$953,659	$38,146	.28%
FURNITURE AND HOME FURNISHINGS	29	$521,052	$20,842	.15%
CONSTRUCTION MATERIALS	503	$16,797,411	$671,958	4.89%
FARM AND CONSTRUCTION MACHINERY	1,205	$57,190,806	$2,287,634	16.66%
MISCELLANEOUS DURABLE GOODS	99	$3,051,110	$122,045	.89%
APPAREL, PIECE GOODS	17	$660,299	$26,413	.19%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1983

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	61	$1,021,937	$40,878	.30%
MISCELLANEOUS NONDURABLE GOODS	359	$14,697,214	$587,879	4.28%
* GROUP TOTALS *	2,327	$94,893,488	$3,795,795	27.64%

MISCELLANEOUS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
AGRICULTURE PRODUCTION AND SERVICES	34	$257,541	$10,300	.07%
MINING	10	$572,776	$22,911	.17%
GENERAL CONTRACTORS	252	$6,059,467	$242,378	1.76%
PLUMBING AND HEATING CONTRACTORS	72	$1,530,539	$61,224	.45%
PAINTING CONTRACTORS	16	$213,027	$8,522	.06%
ELECTRICAL CONTRACTORS	55	$1,040,010	$41,602	.30%
CARPENTRY CONTRACTORS	28	$142,370	$5,695	.04%
OTHER SPECIAL TRADE CONTRACTORS	229	$4,527,355	$181,089	1.32%
FOOD MANUFACTURERS	68	$3,843,759	$153,749	1.12%
APPAREL AND TEXTILE MANUFACTURERS	44	$1,222,003	$48,879	.36%
FURNITURE, WOOD AND PAPER MANUFACTURERS	170	$6,843,616	$273,746	1.99%
PUBLISHERS OF BOOKS AND NEWSPAPERS	29	$1,520,570	$60,823	.44%
COMMERCIAL PRINTERS	63	$6,409,448	$256,373	1.87%
NONMETALLIC PRODUCT MANUFACTURERS	331	$15,129,472	$605,170	4.41%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1983

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	996	$69,270,047	$2,771,408	20.18%
MISCELLANEOUS MANUFACTURERS	199	$13,232,819	$529,309	3.85%
TEMPORARY RETAILERS	51	$1,199,226	$24,343	.18%
* GROUP TOTALS *	2,647	$133,014,095	$5,297,521	38.57%
* LATE FILERS *	255	$1,691,980	$55,945	.41%
** GRAND TOTAL **	7,572	$344,245,063	$13,735,051	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1983

MAJOR BUSINESS GROUP	NO. OF RETURNS	COMPUTED TAX
CONTRACTORS	657	$259,515
INDUSTRIAL (MANUFACTURERS, FABRICATORS, PROCESSORS, AND MINING)	996	$2,231,505
UTILITIES, COMMUNICATION, AND TRANSPORTATION	518	$516,749
VENDORS (WHOLESALE AND RETAIL)	920	$396,044
PROFESSIONAL SERVICES (HEALTH, LEGAL, FINANCIAL, INSURANCE, AND REAL ESTATE)	1,004	$333,357
SERVICES (OTHER THAN PROFESSIONAL)	578	$140,788
MISCELLANEOUS	119	$60,827
** GRAND TOTAL **	4,792	$3,938,785

CONSUMER USE TAX
BY COUNTY
QUARTER ENDING JUNE, 1983

COUNTY	NO. OF RETURNS	COMPUTED TAX	COUNTY	NO. OF RETURNS	COMPUTED TAX
ADAIR	20	$3,106	JONES	28	$4,732
ADAMS	7	$2,128	KEOKUK	17	$940
ALLAMAKEE	31	$1,770	KOSSUTH	33	$3,967
APPANOOSE	15	$14,919	LEE	86	$126,504
AUDUBON	9	$158	LINN	294	$544,969
BENTON	26	$4,120	LOUISA	17	$2,201
BLACK HAWK	218	$363,978	LUCAS	11	$4,684
BOONE	36	$17,010	LYON	26	$2,582
BREMER	36	$14,854	MADISON	10	$269
BUCHANAN	25	$25,567	MAHASKA	36	$8,863
BUENA VISTA	34	$6,449	MARION	33	$26,131
BUTLER	28	$703	MARSHALL	77	$111,548
CALHOUN	15	$3,015	MILLS	11	$1,856
CARROLL	51	$15,668	MITCHELL	29	$2,358
CASS	36	$10,413	MONONA	22	$2,731
CEDAR	28	$2,476	MONROE	20	$2,164
CERRO GORDO	108	$50,661	MONTGOMERY	29	$55,449
CHEROKEE	17	$2,802	MUSCATINE	70	$101,612
CHICKASAW	28	$26,859	OBRIEN	41	$4,719
CLARKE	7	$667	OSCEOLA	17	$3,398
CLAY	45	$9,779	PAGE	47	$7,889
CLAYTON	30	$10,642	PALO ALTO	21	$2,491
CLINTON	81	$94,117	PLYMOUTH	30	$12,176
CRAWFORD	32	$6,508	POCAHONTAS	23	$7,377
DALLAS	34	$12,267	POLK	587	$684,456
DAVIS	14	$3,634	POTTAWATTAMIE	122	$31,897
DECATUR	6	$759	POWESHIEK	36	$53,935
DELAWARE	24	$6,907	RINGGOLD	7	$84
DES MOINES	88	$51,639	SAC	32	$11,552
DICKINSON	29	$6,009	SCOTT	230	$241,260
DUBUQUE	189	$305,894	SHELBY	39	$4,327
EMMET	26	$20,007	SIOUX	55	$17,291
FAYETTE	31	$5,481	STORY	96	$40,047
FLOYD	40	$22,439	TAMA	24	$4,530
FRANKLIN	25	$3,215	TAYLOR	12	$732
FREMONT	17	$2,427	UNION	14	$7,536
GREENE	20	$1,079	VAN BUREN	7	$3,902
GRUNDY	27	$4,332	WAPELLO	64	$42,426
GUTHRIE	17	$875	WARREN	29	$2,368
HAMILTON	43	$15,698	WASHINGTON	36	$5,121
HANCOCK	20	$3,981	WAYNE	17	$5,762
HARDIN	66	$13,447	WEBSTER	74	$29,466
HARRISON	17	$4,239	WINNEBAGO	28	$36,461
HENRY	31	$5,748	WINNESHIEK	29	$8,771
HOWARD	25	$1,571	WOODBURY	165	$163,899
HUMBOLDT	25	$15,868	WORTH	13	$1,973
IDA	16	$2,362	WRIGHT	34	$18,937
IOWA	20	$64,844			
JACKSON	34	$3,729	OUT OF STATE	1	$17
JASPER	46	$53,158			
JEFFERSON	19	$7,221			
JOHNSON	101	$151,024	GRAND TOTAL	4,792	$3,938,785